

Fill in this information to identify the case:

United States Bankruptcy Court for the:

DISTRICT OF OREGON

Case number (if known)

Chapter

11☐ Check if this is an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

06/24

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name Carruth Compliance Consulting, Inc.

2. All other names debtor used in the last 8 years

Include any assumed names, trade names and *doing business as* names

3. Debtor's federal Employer Identification Number (EIN) 93-1260084

4. Debtor's address

Principal place of business

Mailing address, if different from principal place of business

6975 SW Sanburg Rd, Suite 320
Portland, OR 97223

Number, Street, City, State & ZIP Code

P.O. Box, Number, Street, City, State & ZIP Code

Washington
County

Location of principal assets, if different from principal place of business

Number, Street, City, State & ZIP Code

5. Debtor's website (URL) https://www.ncompliance.com/

6. Type of debtor

☒ Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))

☐ Partnership (excluding LLP)

☐ Other. Specify: _____

Debtor **Carruth Compliance Consulting, Inc.**
Name

Case number (if known)

7. Describe debtor's business

A. Check one:

- ☐ Health Care Business (as defined in 11 U.S.C. § 101(27A))
- ☐ Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
- ☐ Railroad (as defined in 11 U.S.C. § 101(44))
- ☐ Stockbroker (as defined in 11 U.S.C. § 101(53A))
- ☐ Commodity Broker (as defined in 11 U.S.C. § 101(6))
- ☐ Clearing Bank (as defined in 11 U.S.C. § 781(3))
- ☒ None of the above

B. Check all that apply

- ☐ Tax-exempt entity (as described in 26 U.S.C. §501)
- ☐ Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. §80a-3)
- ☐ Investment advisor (as defined in 15 U.S.C. §80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor. See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.5416**8. Under which chapter of the Bankruptcy Code is the debtor filing?**

Check one:

- ☐ Chapter 7
- ☐ Chapter 9

☒ Chapter 11. Check **all** that apply:

- ☒ Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$3,024,725 (amount subject to adjustment on 4/01/25 and every 3 years after that).
- ☒ The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). If the debtor is a small business debtor, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if all of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- ☒ The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D), and it chooses to proceed under Subchapter V of Chapter 11.
- ☐ A plan is being filed with this petition.
- ☐ Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
- ☐ The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
- ☐ The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

☐ Chapter 12**9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?**

- ☒ No.
- ☐ Yes.

If more than 2 cases, attach a separate list.

District

When

Case number

District

When

Case number

Debtor **Carruth Compliance Consulting, Inc.**
Name

Case number (if known)

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?
- ☒ No
☐ Yes.

List all cases. If more than 1, attach a separate list

Debtor

Relationship

District

When

Case number, if known

11. Why is the case filed in this district?

Check all that apply:

- ☒ Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.
- ☐ A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?

☒ No☐ Yes.

Answer below for each property that needs immediate attention. Attach additional sheets if needed.

Why does the property need immediate attention? (Check all that apply.)

- ☐ It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.

What is the hazard?

- ☐ It needs to be physically secured or protected from the weather.

- ☐ It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).

- ☐ Other

Where is the property?

Number, Street, City, State & ZIP Code

Is the property insured?

☐ No☐ Yes.

Insurance agency

Contact name

Phone

Statistical and administrative information

13. Debtor's estimation of available funds

Check one:

- ☒ Funds will be available for distribution to unsecured creditors.
- ☐ After any administrative expenses are paid, no funds will be available to unsecured creditors.

14. Estimated number of creditors

☐ 1-49☐ 50-99☒ 100-199☐ 200-999☐ 1,000-5,000☐ 5001-10,000☐ 10,001-25,000☐ 25,001-50,000☐ 50,001-100,000☐ More than 100,000

15. Estimated Assets

☐ \$0 - \$50,000☐ \$50,001 - \$100,000☒ \$100,001 - \$500,000☐ \$500,001 - \$1 million☐ \$1,000,001 - \$10 million☐ \$10,000,001 - \$50 million☐ \$50,000,001 - \$100 million☐ \$100,000,001 - \$500 million☐ \$500,000,001 - \$1 billion☐ \$1,000,000,001 - \$10 billion☐ \$10,000,000,001 - \$50 billion☐ More than \$50 billion

16. Estimated liabilities

☐ \$0 - \$50,000☐ \$1,000,001 - \$10 million☐ \$500,000,001 - \$1 billion

Debtor	Carruth Compliance Consulting, Inc.	Case number (if known)	
	Name		
	<input type="checkbox"/> \$50,001 - \$100,000 <input checked="" type="checkbox"/> \$100,001 - \$500,000 <input type="checkbox"/> \$500,001 - \$1 million	<input type="checkbox"/> \$10,000,001 - \$50 million <input type="checkbox"/> \$50,000,001 - \$100 million <input type="checkbox"/> \$100,000,001 - \$500 million	<input type="checkbox"/> \$1,000,000,001 - \$10 billion <input type="checkbox"/> \$10,000,000,001 - \$50 billion <input type="checkbox"/> More than \$50 billion

Debtor **Carruth Compliance Consulting, Inc.**
Name

Case number (if known)

Request for Relief, Declaration, and Signatures**WARNING --** Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.**17. Declaration and signature
of authorized
representative of debtor**

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 3/31/2025
MM / DD / YYYY**X /s/ J. Harvey Carruth**

Signature of authorized representative of debtor

J. Harvey Carruth

Printed name

Title President**18. Signature of attorney****X /s/ Thomas W. Stilley**

Signature of attorney for debtor

Date 3/31/2025

MM / DD / YYYY

Thomas W. Stilley

Printed name

Sussman Shank LLP

Firm name

**1000 SW Broadway
Suite 1400
Portland, OR 97205**

Number, Street, City, State & ZIP Code

Contact phone 503-227-1111Email address tstilley@sussmanshank.com**883167 OR**

Bar number and State

Carruth Compliance Consulting, Inc.		
Profit and Loss		
January - March, 2025		
	Total	
	Jan - Mar, 2025	Jan - Mar, 2024 (PY)
Income		
Consulting Income	204,210.76	183,421.12
Discounts given	-89.94	-982.23
Service Discount		-1,673.00
Total Income	\$ 204,120.82	\$ 180,765.89
Gross Profit	\$ 204,120.82	\$ 180,765.89
Expenses		
Bank Service Charges	196.81	459.80
Charitable Contributions		103.50
Communication		
Data	2,404.89	2,172.35
Internet	2,623.16	5,651.72
Total Communication	\$ 5,028.05	\$ 7,824.07
Dues and Subscriptions	87.98	5,996.97
Equipment Purchases	199.00	105.44
Insurance	23,071.97	3,928.87
Liability Insurance	9,545.00	
Total Insurance	\$ 32,616.97	\$ 3,928.87
Office		
Rent	4,625.28	4,323.83
Security	168.45	155.97
Supplies	-413.89	-115.74
Total Office	\$ 4,379.84	\$ 4,364.06
Payroll Expenses		
Company Contributions		
Health Insurance	12,625.48	5,695.86
Retirement	2,412.02	2,550.08
Total Company Contributions	\$ 15,037.50	\$ 8,245.94
Officer Wages	62,060.63	72,060.63
Staff Wages	48,909.50	41,286.97
Taxes	11,704.33	12,427.70
Wages	10,231.13	14,844.53
Total Payroll Expenses	\$ 147,943.09	\$ 148,865.77
Professional Fees		1,008.00
Accounting	3,000.00	2,397.00
Bookkeeping	3,581.20	981.00
Legal Fees	106,737.50	370.00
Plan Consulting	4,453.20	5,105.00
Total Professional Fees	\$ 117,771.90	\$ 9,861.00
Reimbursements		0.00
Rocket Power Custom Software Expense		3,027.34
Software	2,527.40	1,603.86
Taxes		
OR PTE	1,056.00	2,388.00
State	150.00	150.00
Total Taxes	\$ 1,206.00	\$ 2,538.00
Travel & Ent		
Meals	300.00	428.05
Meals for Office Staff	229.82	
Parking		150.00
Travel		2,779.58
Total Travel & Ent	\$ 529.82	\$ 3,357.63
Total Expenses	\$ 312,486.86	\$ 192,036.31
Net Operating Income	-\$ 108,366.04	-\$ 11,270.42
Other Expenses		
Interest Expense		
Finance Charge		2.30
Total Interest Expense	\$ 0.00	\$ 2.30
Total Other Expenses	\$ 0.00	\$ 2.30
Net Other Income	\$ 0.00	-\$ 2.30
Net Income	-\$ 108,366.04	-\$ 11,272.72
Friday, Mar 28, 2025 06:09:03 PM GMT-7 - Accrual Basis		

Carruth Compliance Consulting, Inc.	
Balance Sheet	
As of March 31, 2025	
	Total
ASSETS	
Current Assets	
Bank Accounts	
BoFA Remittance Account	482.13
CD - 1848	-5.25
Checking	156,353.84
Checking - Working	36,327.12
Total Checking	\$ 192,680.9
Total Bank Accounts	\$ 193,157.8
Accounts Receivable	
Accounts Receivable	11,168.98
Total Accounts Receivable	\$ 11,168.9
Other Current Assets	
Payroll Refunds	128.17
Total Other Current Assets	\$ 128.1
Total Current Assets	\$ 204,454.9
Fixed Assets	
CCC Custom Software	935,047.59
Accumulated Depreciation	-935,047.59
Total CCC Custom Software	\$ 0.0
Computer Equipment	57,077.66
Accumulated Depreciation	-58,149.17
Cost	1,191.50
Total Computer Equipment	\$ 119.9
Furniture & Fixtures	9,658.75
Accumulated Depreciation	-9,658.75
Total Furniture & Fixtures	\$ 0.0
Total Fixed Assets	\$ 119.9
TOTAL ASSETS	\$ 204,574.9
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Advance Billing	0.00
Advance Billing (regular cycle Jul 1 - Jun 30)	156,211.33
Advance Billing off cycle (Sep-Aug)	28,975.74
Total Advance Billing	\$ 185,187.0
Common Remmitter PTA to Vendors	399.00
PTA for CR to American Funds	0.02
PTA for CR to Ameriprise	-0.01
Total Common Remmitter PTA to Vendors	\$ 399.0
Payroll Liabilities	0.00
Charles Schwab	200.00
Federal Taxes (941/944)	9,427.64
Federal Unemployment (940)	7.62
Health Insurance (post-tax)	6,452.43
OR Employment Taxes	326.60
OR Income Tax	2,379.05
OR Paid Family and Medical Leave	210.49
OR Statewide Transit Taxes	34.79
OR Transit Taxes	288.96
Purchase Equipment	500.00
Simple IRA Emp.	1,184.71
Total Payroll Liabilities	\$ 21,012.2
Total Other Current Liabilities	\$ 206,598.3
Total Current Liabilities	\$ 206,598.3
Long-Term Liabilities	
Stockholder Loan Payable	75,889.87
Total Long-Term Liabilities	\$ 75,889.8
Total Liabilities	\$ 282,488.2
Equity	
Capital Stock	500.00
Retained Earnings	30,062.78
Shareholder Activity	
Shareholder Draw	-110.00
Total Shareholder Activity	-\$ 110.0
Net Income	-108,366.04
Total Equity	-\$ 77,913.2
TOTAL LIABILITIES AND EQUITY	\$ 204,574.9
Friday, Mar 28, 2025 06:03:37 PM GMT-7 - Accrual Basis	

Carruth Compliance Consulting, Inc.	
Statement of Cash Flows	
January - March, 2025	
	Total
OPERATING ACTIVITIES	
Net Income	-108,366.04
Adjustments to reconcile Net Income to Net Cash provided by operations:	
Accounts Receivable	-4,820.52
Citibank Costco Visa -5995	-4,073.42
Accued Expenses	-16,483.57
Advance Billing:Advance Billing (regular cycle Jul 1 - Jun 30)	-156,211.38
Advance Billing:Advance Billing off cycle (Sep-Aug)	-17,385.48
Common Remmitter PTA to Vendors	-725.00
Common Remmitter PTA to Vendors:PTA for CR to American Century	-50.00
Common Remmitter PTA to Vendors:PTA for CR to American Fidelity	-63,263.33
Common Remmitter PTA to Vendors:PTA for CR to American Funds	-44,221.67
Common Remmitter PTA to Vendors:PTA for CR to Ameriprise	-14,386.69
Common Remmitter PTA to Vendors:PTA for CR to ASpire	-15,838.63
Common Remmitter PTA to Vendors:PTA for CR to AXA	-79,064.91
Common Remmitter PTA to Vendors:PTA for CR to AXA AR360	0.00
Common Remmitter PTA to Vendors:PTA for CR to Brighthouse	-1,450.00
Common Remmitter PTA to Vendors:PTA for CR to Empower	0.00
Common Remmitter PTA to Vendors:PTA for CR to Fidelity	-86,215.76
Common Remmitter PTA to Vendors:PTA for CR to First Investors	-26,573.66
Common Remmitter PTA to Vendors:PTA for CR to Franklin Templeton	-150.00
Common Remmitter PTA to Vendors:PTA for CR to FTJ Fundchoice	0.00
Common Remmitter PTA to Vendors:PTA for CR to Global Atlantic	0.00
Common Remmitter PTA to Vendors:PTA for CR to Great American	-50.00
Common Remmitter PTA to Vendors:PTA for CR to Horace Mann	0.00
Common Remmitter PTA to Vendors:PTA for CR to Industrial Alliance	0.00
Common Remmitter PTA to Vendors:PTA for CR to Invesco Oppenheimer	-31,744.56
Common Remmitter PTA to Vendors:PTA for CR to IPX	0.00
Common Remmitter PTA to Vendors:PTA for CR to Jackson National	0.00
Common Remmitter PTA to Vendors:PTA for CR to John Alden (Am Gen)	0.00
Common Remmitter PTA to Vendors:PTA for CR to Lincoln Investmen	-3,325.00
Common Remmitter PTA to Vendors:PTA for CR to Lincoln National	-425.00
Common Remmitter PTA to Vendors:PTA for CR to Lord Abbett	0.00
Common Remmitter PTA to Vendors:PTA for CR to Mass Mutual	-1,345.00
Common Remmitter PTA to Vendors:PTA for CR to MetLife	-1,150.00
Common Remmitter PTA to Vendors:PTA for CR to MFS	0.00
Common Remmitter PTA to Vendors:PTA for CR to National Life	0.00
Common Remmitter PTA to Vendors:PTA for CR to Nationwide	-200.00
Common Remmitter PTA to Vendors:PTA for CR to NY Life	0.00
Common Remmitter PTA to Vendors:PTA for CR to OSGP	-52,612.58
Common Remmitter PTA to Vendors:PTA for CR to Pacific Life	0.00
Common Remmitter PTA to Vendors:PTA for CR to Plan Member	-13,540.15
Common Remmitter PTA to Vendors:PTA for CR to Primerica	-25.00
Common Remmitter PTA to Vendors:PTA for CR to Protective Life	-425.00
Common Remmitter PTA to Vendors:PTA for CR to Prudential Annuities	0.00
Common Remmitter PTA to Vendors:PTA for CR to Putnam	0.00
Common Remmitter PTA to Vendors:PTA for CR to ReliaStar	-945.00
Common Remmitter PTA to Vendors:PTA for CR to Security Benefit	-49,510.08
Common Remmitter PTA to Vendors:PTA for CR to Standard	-1,000.00
Common Remmitter PTA to Vendors:PTA for CR to Symetra	-300.00
Common Remmitter PTA to Vendors:PTA for CR to T. Rowe Price	0.00
Common Remmitter PTA to Vendors:PTA for CR to Thrivent	-850.00
Common Remmitter PTA to Vendors:PTA for CR to TIAA-CREF	-6,060.82
Common Remmitter PTA to Vendors:PTA for CR to VALIC	-50,291.65
Common Remmitter PTA to Vendors:PTA for CR to Vanguard	-153,949.86
Common Remmitter PTA to Vendors:PTA for CR to Voya Financial	-33,644.59
Common Remmitter PTA to Vendors:PTA for CR to Waddell and Reed	-3,350.00
Direct Deposit Payable	0.00
Payroll Liabilities	0.00
Payroll Liabilities:Charles Schwab	0.00
Payroll Liabilities:Federal Taxes (941/944)	2,511.44
Payroll Liabilities:Federal Unemployment (940)	-412.38
Payroll Liabilities:Health Insurance (post-tax)	9,723.40
Payroll Liabilities:HSA Employee (Taxable)	0.00
Payroll Liabilities:OR Employment Taxes	-427.85
Payroll Liabilities:OR Income Tax	513.66
Payroll Liabilities:OR Local Tax	-132.00
Payroll Liabilities:OR Paid Family and Medical Leave	-796.32
Payroll Liabilities:OR Statewide Transit Taxes	-122.21
Payroll Liabilities:OR Transit Taxes	-1,076.43
Payroll Liabilities:Purchase Equipment	500.00
Payroll Liabilities:Simple IRA Emp.	-207.93
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	-\$ 925,584.93
Net cash provided by operating activities	-\$ 1,033,950.97
INVESTING ACTIVITIES	
Computer Equipment	-119.99
Net cash provided by investing activities	-\$ 119.99
Net cash increase for period	-\$ 1,034,070.96
Cash at beginning of period	1,227,228.80
Cash at end of period	\$ 193,157.84
Friday, Mar 28, 2025 06:04:16 PM GMT-7	

Form **8879-CORP****E-file Authorization for Corporations**

(Rev. December 2024)

For calendar year 2024, or tax year beginning _____, 2024, ending _____, 20____

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service**For use with Form 1120 series returns.
Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879CORP for the latest information.**

Name of corporation

CARRUTH COMPLIANCE CONSULTING, INC.

Employer identification number

**** - ***0084****Part I Information** (Whole dollars only)

1	Total income (Form 1120, line 11)	1	
2	Total income (Form 1120-F, Section II, line 11)	2	
3	Total income (loss) (Form 1120-S, line 6)	3	790,555.
4	Total income (Form 1120 _____, line _____)	4	

Part II Declaration and Signature Authorization of Officer. Be sure to get a copy of the corporation's return.

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's electronic income tax return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

Officer's PIN: check one box only

☒ I authorize **KIM ALBERT CPA PC** to enter my PIN **97223**
ERO firm name do not enter all zeros
 as my signature on the corporation's electronically filed income tax return.

☐ As an officer of the corporation, I will enter my PIN as my signature on the corporation's electronically filed income tax return.

Officer's signature _____ Date _____ Title **TREASURER**

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

93315797239do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 3112**, IRS *e-file* Application and Participation, and **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature _____ Date **03/04/25**

**ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**

LHA For Paperwork Reduction Act Notice, see instructions.

Form **8879-CORP** (Rev. 12-2024)

Form **1120-S**

Department of the Treasury
Internal Revenue Service

Case 25-31060-dwh11 Doc 1 Filed 03/31/25
U.S. Income Tax Return for an S Corporation

Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
Go to www.irs.gov/Form1120S for instructions and the latest information.

OMB No. 1545-0123

2024

For calendar year 2024 or tax year beginning , ending

A S election effective date 11/18/1998	TYPE OR PRINT	Name CARRUTH COMPLIANCE CONSULTING, INC.	D Employer identification number ** - *** 0084
B Business activity code number (see instructions) 541600		Number, street, and room or suite no. If a P.O. box, see instructions. 6975 SW SANDBURG RD STE 320	E Date incorporated 11/18/1998
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state or province, country, and ZIP or foreign postal code TIGARD, OR 97223	F Total assets (see instructions) \$ 1,233,705.

G Is the corporation electing to be an S corporation beginning with this tax year? ☐ Yes ☒ No

H Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return (5) ☐ S election termination

I Enter the number of shareholders who were shareholders during any part of the tax year **2**

J Check if corporation: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes

Caution: Include **only** trade or business income and expenses on lines 1a through 22. See the instructions for more information.

Income	1 a Gross receipts or sales 814,111.	b Less return and allowances 23,680.	c Balance	1c	790,431.
	2 Cost of goods sold (attach Form 1125-A)			2	
	3 Gross profit. Subtract line 2 from line 1c			3	790,431.
	4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			4	
	5 Other income (loss) (attach statement)	STATEMENT 1		5	124.
	6 Total income (loss). Add lines 3 through 5			6	790,555.
Deductions (see instructions for limitations)	7 Compensation of officers (see instrs. - attach Form 1125-E)			7	295,413.
	8 Salaries and wages (less employment credits)			8	214,932.
	9 Repairs and maintenance			9	
	10 Bad debts			10	1,293.
	11 Rents			11	18,019.
	12 Taxes and licenses	STATEMENT 2		12	57,621.
	13 Interest (see instructions)			13	2.
	14 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			14	
	15 Depletion (do not deduct oil and gas depletion.)			15	
	16 Advertising			16	
	17 Pension, profit-sharing, etc., plans			17	10,159.
	18 Employee benefit programs			18	
	19 Energy efficient commercial buildings deduction (attach Form 7205)			19	
	20 Other deductions (attach statement)	STATEMENT 3		20	121,322.
	21 Total deductions. Add lines 7 through 20			21	718,761.
	22 Ordinary business income (loss). Subtract line 21 from line 6			22	71,794.
Tax and Payments	23 a Excess net passive income or LIFO recapture tax (see instructions)	23a		23c	
	b Tax from Schedule D (Form 1120-S)	23b			
	c Add lines 23a and 23b				
	24 a Current year's estimated tax payments and preceding year's overpayment credited to the current year	24a		24z	
	b Tax deposited with Form 7004	24b			
	c Credit for federal tax paid on fuels (attach Form 4136)	24c			
	d Elective payment election amount from Form 3800	24d			
	z Add lines 24a through 24d				
	25 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>			25	
	26 Amount owed. If line 24z is smaller than the total of lines 23c and 25, enter amount owed			26	
	27 Overpayment. If line 24z is larger than the total of lines 23c and 25, enter amount overpaid			27	
	28 Enter amount from line 27: Credited to 2025 estimated tax Refunded			28	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer	Date	TREASURER	Title
----------------------	------	------------------	-------

May the IRS discuss this return with the preparer shown below? See instr.
☒ Yes ☐ No

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
KIM ALBERT	KIM ALBERT	03/04/25		P00075832
Firm's name	Firm's EIN			
KIM ALBERT CPA PC	** - *** 2326			
Firm's address	Phone no.			
5200 S MACADAM AVE STE 450	(503) 343-6123			
PORTLAND, OR 972393836				

Form 1120-S (2024)

CARRUTH COMPLIANCE CONSULTING, INC.

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Schedule B Other Information (see instructions)					Yes	No
1 Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) _____						
2 See the instructions and enter the:						
a Business activity CONSULTING		b Product or service COMPLIANCE				
3 At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation _____						X
4 At the end of the tax year, did the corporation:						
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below _____						X
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100%, Enter the Date (if applicable) a Qualified Subchapter S Subsidiary Election Was Made		
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below _____						X
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital		
5a At the end of the tax year, did the corporation have any outstanding shares of restricted stock? _____ If "Yes," complete lines (i) and (ii) below.						X
(i) Total shares of restricted stock _____						
(ii) Total shares of non-restricted stock _____						
b At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? _____ If "Yes," complete lines (i) and (ii) below.						X
(i) Total shares of stock outstanding at the end of the tax year _____						
(ii) Total shares of stock outstanding if all instruments were executed _____						
6 Has this corporation filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide info. on any reportable transaction? ...						X
7 Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> _____ If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.						
8 If the corporation (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation, and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years \$ _____						
9 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions _____						X
10 Does the corporation satisfy one or more of the following? See instructions _____						X
a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.						
b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$30 million and the corporation has business interest expense.						
c The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach Form 8990, Limitation on Business Interest Expense Under Section 163(j).						
11 Does the corporation satisfy both of the following conditions? _____						X
a The corporation's total receipts (see instructions) for the tax year were less than \$250,000.						
b The corporation's total assets at the end of the tax year were less than \$250,000. If "Yes," the corporation is not required to complete Schedules L and M-1.						

Form 1120-S (2024)

CARRUTH COMPLIANCE CONSULTING, INC.

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Schedule B Other Information (see instructions) (continued)		Yes	No
12	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? If "Yes," enter the amount of principal reduction \$		X
13	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		X
14a	Did the corporation make any payments that would require it to file Form(s) 1099?	X	
b	If "Yes," did or will the corporation file required Form(s) 1099?	X	
15	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		X
	If "Yes," enter the amount from Form 8996, line 15 \$		
16	At any time during the tax year, did the corporation: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? See instructions		X

Schedule K Shareholders' Pro Rata Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1	71,794.
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3a Other gross rental income (loss)	3a	
	b Expenses from other rental activities (attach statement)	3b	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Interest income	4	823.
	5 Dividends: a Ordinary dividends	5a	
	b Qualified dividends	5b	
	6 Royalties	6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S))	7	
Income (Loss)	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S))	8a	
	b Collectibles (28%) gain (loss)	8b	
	c Unrecaptured section 1250 gain (attach statement)	8c	
9 Net section 1231 gain (loss) (attach Form 4797)	9		
10 Other income (loss) (see instructions) ... Type INTEREST INCOME	10		
Deductions	11 Section 179 deduction (attach Form 4562)	11	28,659.
	12a Cash charitable contributions	12a	103.
	b Noncash charitable contributions	12b	
	c Investment interest expense	12c	
	d Section 59(e)(2) expenditures Type	12d	
Credits	e Other deductions (see instructions) Type	12e	
	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c	
	d Other rental real estate credits (see instructions) Type	13d	
	e Other rental credits (see instructions) Type	13e	
	f Biofuel producer credit (attach Form 6478)	13f	
g Other credits (see instructions) Type	13g		
Inter-national	14 Attach Schedule K-2 (Form 1120-S), Shareholders' Pro Rata Share Items - International, and check this box to indicate you are reporting items of international tax relevance <input type="checkbox"/>		
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties - gross income	15d	
	e Oil, gas, and geothermal properties - deductions	15e	
	f Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	279.
	d Distributions (attach statement if required)	16d	110.
	e Repayment of loans from shareholders	16e	
	f Foreign taxes paid or accrued	16f	

Form 1120-S (2024)

Form 1120S (2024)

CARRUTH COMPLIANCE CONSULTING, INC.

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Schedule K Shareholders' Pro Rata Share Items <i>(continued)</i>		Total amount	
Other Information	17a Investment income	17a	823.
	b Investment expenses	17b	
	c Dividend distributions paid from accumulated earnings and profits	17c	
	d Other items and amounts (att. stmt.) STATEMENT 8		
Reconciliation	18 Income (loss) reconciliation . Combine the total amounts on lines 1 through 10. From the result, subtract the sum of the amounts on lines 11 through 12d and 16f	18	43,855.

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		865,553.		1,227,229.
2 a	Trade notes and accounts receivable	81,628.		6,348.	
b	Less allowance for bad debts	()	81,628.	()	6,348.
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities				
6	Other current assets (att. stmt.)	STATEMENT 9			128.
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (att. stmt.)				
10 a	Buildings and other depreciable assets	974,196.		1,002,856.	
b	Less accumulated depreciation	(974,196.)	0.	(1,002,856.)	0.
11 a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13 a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (att. stmt.)				
15	Total assets		947,181.		1,233,705.
Liabilities and Shareholders' Equity					
16	Accounts payable		521,108.		737,083.
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (att. stmt.)	STATEMENT 10		363,197.	390,280.
19	Loans from shareholders		75,890.		75,890.
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (att. stmt.)				
22	Capital stock		500.		500.
23	Additional paid-in capital				
24	Retained earnings	STATEMENT 11		-13,514.	29,952.
25	Adjustments to shareholders' equity (att. stmt.)				
26	Less cost of treasury stock	()		()	
27	Total liabilities and shareholders' equity		947,181.		1,233,705.

Form 1120-S (2024)

Form 1120-S (2024)

CARRUTH COMPLIANCE CONSULTING, INC.

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Page 5

Schedule M-1**Reconciliation of Income (Loss) per Books With Income (Loss) per Return**

Note: The corporation may be required to file Schedule M-3. See instructions.

1 Net income (loss) per books	43,576.	5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize): a Tax-exempt interest \$	
2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):		6 Deductions included on Schedule K, lines 1 through 12 and 16f, not charged against book income this year (itemize): a Depreciation \$	
3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12e, and 16f (itemize): a Depreciation \$		7 Add lines 5 and 6	
b Travel and entertainment \$ 228.		8 Income (loss) (Schedule K, line 18). Subtract line 7 from line 4	43,855.
STMT 12 51.	279.		
4 Add lines 1 through 3	43,855.		

Schedule M-2**Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account** (see instrs.)

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1 Balance at beginning of tax year	73,309.			9,000.
2 Ordinary income from page 1, line 22	71,794.			
3 Other additions STATEMENT 13	823.			
4 Loss from page 1, line 22	()			
5 Other reductions STATEMENT 14	29,041.			()
6 Combine lines 1 through 5	116,885.			9,000.
7 Distributions	110.			
8 Balance at end of tax year. Subtract line 7 from line 6	116,775.			9,000.

Form 1120-S (2024)

Form **4562**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Depreciation and Amortization
(Including Information on Listed Property) OTHER

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2024Attachment
Sequence No. **179**

CARRUTH COMPLIANCE CONSULTING, INC.

OTHER DEPRECIATION

** - ***0084

Part I Election To Expense Certain Property Under Section 179 **Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,220,000.
2	Total cost of section 179 property placed in service (see instructions)	2	28,659.
3	Threshold cost of section 179 property before reduction in limitation	3	3,050,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,220,000.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	CCC CUSTOM SOFTWARE	28,659.	28,659.
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	28,659.
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	28,659.
10	Carryover of disallowed deduction from line 13 of your 2023 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	257,794.
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	28,659.
13	Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II** Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2024	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2024 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year	/		30 yrs.	MM	S/L	
d 40-year	/		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Form 4562 (2024)

CARRUTH COMPLIANCE CONSULTING, INC.

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Part V**Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)****24a** Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
--	-------------------------------------	--	-------------------------------	--	---------------------------	------------------------------	----------------------------------	---------------------------------------

25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use **25****26** Property used more than 50% in a qualified business use:

	:	:	%					
	:	:	%					
	:	:	%					

27 Property used 50% or less in a qualified business use:

	:	:	%			S/L -		
	:	:	%			S/L -		
	:	:	%			S/L -		

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 **28****29** Add amounts in column (i), line 26. Enter here and on line 7, page 1 **29****Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year ...												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their EmployeesAnswer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
-----------------------------	------------------------------------	------------------------------	------------------------	---	--------------------------------------

42 Amortization of costs that begins during your 2024 tax year:

	:	:			
	:	:			

43 Amortization of costs that began before your 2024 tax year **43****44** **Total.** Add amounts in column (f). See the instructions for where to report **44**

2024 DEPRECIATION AND AMORTIZATION REPORT

OTHER DEPRECIATION

OTHER

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
17	SOFTWARE	07/01/08	200DB	3.00	HY	17	97,501.				97,501.	97,501.		0.	97,501.
18	SOFTWARE	07/01/09	200DB	3.00	HY	17	129,444.				129,444.	129,444.		0.	129,444.
19	SOFTWARE	01/01/10	200DB	3.00	HY	17	92,862.				92,862.	92,862.		0.	92,862.
20	SOFTWARE	12/30/11	200DB	3.00	HY	17	52,754.				52,754.	52,754.		0.	52,754.
21	SOFTWARE	07/01/12	200DB	3.00	HY	17	52,833.				52,833.	52,833.		0.	52,833.
22	SOFTWARE	07/09/13	200DB	3.00	HY	17	48,079.				48,079.	48,079.		0.	48,079.
23	SOFTWARE	07/01/14	200DB	3.00	HY	17	54,979.				54,979.	54,979.		0.	54,979.
24	SOFTWARE	07/01/15	200DB	3.00	HY	17	52,805.		52,805.					0.	
25	CCC CUSTOM SOFTWARE	07/01/16	200DB	3.00	HY	17	28,328.		28,328.					0.	
26	CCC CUSTOM SOFTWARE	07/01/17	200DB	3.00	HY	17	44,182.		44,182.					0.	
27	CCC CUSTOM SOFTWARE	07/01/18	200DB	3.00	HY	17	20,414.			20,414.				0.	
31	CCC CUSTOM SOFTWARE	07/01/19	200DB	3.00	HY	17	56,822.			56,822.				0.	
32	CCC CUSTOM SOFTWARE	07/01/20	200DB	3.00	HY	17	44,961.			44,961.				0.	
45	CCC CUSTOM SOFTWARE	07/01/21	200DB	3.00	HY	17	28,460.			28,460.				0.	
46	CCC CUSTOM SOFTWARE	07/01/22	200DB	3.00	HY	17	57,872.			57,872.				0.	
50	CCC CUSTOM SOFTWARE	07/01/23	200DB	3.00	HY	17	44,092.		44,092.					0.	
53	CCC CUSTOM SOFTWARE	07/01/24	200DB	5.00	HY	19B	28,659.		28,659.				28,659.	28,659.	
	* OTHER TOTAL OTHER						935,047.		198,066.	208,529.	528,452.	528,452.	28,659.	28,659.	528,452.

428111 04-01-24

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2024 DEPRECIATION AND AMORTIZATION REPORT

OTHER DEPRECIATION

OTHER

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	FURNITURE & FIXTURES														
1	OFFICE CHAIR	11/14/07	200DB	7.00	HY	17	525.				525.	525.		0.	525.
2	FURNITURE	07/01/08	200DB	7.00	HY	17	5,824.				5,824.	5,824.		0.	5,824.
3	FURNITURE	07/01/09	200DB	7.00	HY	17	2,630.				2,630.	2,630.		0.	2,630.
4	FURNITURE	10/04/12	200DB	5.00	HY	17	185.		185.					0.	
5	DESK	07/01/16	200DB	7.00	HY	17	495.		495.					0.	
	* OTHER TOTAL FURNITURE & FIXTURES						9,659.		680.		8,979.	8,979.		0.	8,979.
	MACHINERY & EQUIPMENT														
6	APPLE MACBOOK	12/28/07	200DB	5.00	HY	17	2,767.				2,767.	2,767.		0.	2,767.
7	COMPUTER EQUIPMENT	07/01/08	200DB	5.00	HY	17	23,331.				23,331.	23,331.		0.	23,331.
8	COMPUTER EQUIPMENT	07/01/09	200DB	5.00	HY	17	2,333.				2,333.	2,333.		0.	2,333.
9	COMPUTER EQUIPMENT	07/01/10	200DB	5.00	HY	17	1,202.				1,202.	1,202.		0.	1,202.
10	DESKTOP PC	08/18/11	200DB	5.00	HY	17	660.				660.	660.		0.	660.
11	SCANNER	09/15/11	200DB	5.00	HY	17	410.				410.	410.		0.	410.
12	COMPUTER EQUIPMENT	07/20/12	200DB	5.00	HY	17	4,937.				4,937.	4,937.		0.	4,937.
13	COMPUTER EQUIPMENT	07/01/14	200DB	5.00	HY	17	7,306.		7,306.					0.	
14	COMPUTER EQUIPMENT	01/01/15	200DB	5.00	HY	17	404.		404.					0.	
15	COMPUTER EQUIPMENT	07/01/16	200DB	5.00	HY	17	800.		800.					0.	

428111 04-01-24

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2024 DEPRECIATION AND AMORTIZATION REPORT

OTHER DEPRECIATION

OTHER

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
16	COMPUTER EQUIPMENT	07/01/17	200DB	5.00	HY	17	3,242.		3,242.					0.	
28	COMPUTER EQUIPMENT	04/22/18	200DB	5.00	HY	17	283.			283.				0.	
29	FUJITSU SCANNER	04/23/18	200DB	5.00	HY	17	152.			152.				0.	
30	COMPUTER EQUIPMENT	05/31/18	200DB	5.00	HY	17	840.			840.				0.	
33	COMPUTER EQUIPMENT	03/13/20	200DB	5.00	HY	17	682.			682.				0.	
34	COMPUTER EQUIPMENT	03/15/20	200DB	5.00	HY	17	1,524.			1,524.				0.	
35	COMPUTER EQUIPMENT	03/20/20	200DB	5.00	HY	17	122.			122.				0.	
36	COMPUTER EQUIPMENT	04/09/20	200DB	5.00	HY	17	385.			385.				0.	
37	EQUIPMENT	03/16/20	200DB	5.00	HY	17	295.			295.				0.	
38	EQUIPMENT	03/16/20	200DB	5.00	HY	17	130.			130.				0.	
39	EQUIPMENT	07/22/20	200DB	5.00	HY	17	313.			313.				0.	
40	EQUIPMENT	07/31/20	200DB	5.00	HY	17	220.			220.				0.	
41	HP LAPTOP-IRENE	02/17/21	200DB	5.00	HY	17	600.			600.				0.	
42	DELL I7 DESKTOP-JIM	03/16/21	200DB	5.00	HY	17	1,435.			1,435.				0.	
43	IPHONE 12 128 GB BLACK	09/18/21	200DB	5.00	HY	17	819.			819.				0.	
44	HP PAVILION LAPTOP	12/20/21	200DB	5.00	HY	17	700.			700.				0.	
47	HP SLIM DESKTOP	05/04/22	200DB	5.00	HY	17	420.			420.				0.	
48	SCANER	07/21/22	200DB	5.00	HY	17	385.			385.				0.	

428111 04-01-24

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

Form **4562**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

BOOK

Depreciation and Amortization

(Including Information on Listed Property)

OTHER

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2024Attachment
Sequence No. **179****CARRUTH COMPLIANCE CONSULTING, INC.****OTHER DEPRECIATION****** - ***0084****Part I Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,220,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	3,050,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	CCC CUSTOM SOFTWARE	28,659.	28,659.
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	28,659.
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	28,659.
10	Carryover of disallowed deduction from line 13 of your 2023 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	28,659.
13	Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2024	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2024 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year	/		30 yrs.	MM	S/L	
d 40-year	/		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	28,659.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Form 4562 (2024)

CARRUTH COMPLIANCE CONSULTING, INC.

-*0084 Page 2

Part V**Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No									24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No		
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost			
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use								25			
26 Property used more than 50% in a qualified business use:											
		%									
		%									
		%									
27 Property used 50% or less in a qualified business use:											
		%				S/L -					
		%				S/L -					
		%				S/L -					
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1								28			
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29			

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30 Total business/investment miles driven during the year (don't include commuting miles)	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2024 tax year:					
43 Amortization of costs that began before your 2024 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

2024 DEPRECIATION AND AMORTIZATION REPORT

OTHER DEPRECIATION

BOOK

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
17	SOFTWARE	07/01/08	200DB	3.00	HY	17	97,501.				97,501.	97,501.		0.	97,501.
18	SOFTWARE	07/01/09	200DB	3.00	HY	17	129,444.				129,444.	129,444.		0.	129,444.
19	SOFTWARE	01/01/10	200DB	3.00	HY	17	92,862.				92,862.	92,862.		0.	92,862.
20	SOFTWARE	12/30/11	200DB	3.00	HY	17	52,754.				52,754.	52,754.		0.	52,754.
21	SOFTWARE	07/01/12	200DB	3.00	HY	17	52,833.				52,833.	52,833.		0.	52,833.
22	SOFTWARE	07/09/13	200DB	3.00	HY	17	48,079.				48,079.	48,079.		0.	48,079.
23	SOFTWARE	07/01/14	200DB	3.00	HY	17	54,979.				54,979.	54,979.		0.	54,979.
24	SOFTWARE	07/01/15	200DB	3.00	HY	17	52,805.		52,805.					0.	
25	CCC CUSTOM SOFTWARE	07/01/16	200DB	3.00	HY	17	28,328.		28,328.					0.	
26	CCC CUSTOM SOFTWARE	07/01/17	200DB	3.00	HY	17	44,182.		44,182.					0.	
27	CCC CUSTOM SOFTWARE	07/01/18	200DB	3.00	HY	17	20,414.			20,414.				0.	
31	CCC CUSTOM SOFTWARE	07/01/19	200DB	3.00	HY	17	56,822.			56,822.				0.	
32	CCC CUSTOM SOFTWARE	07/01/20	200DB	3.00	HY	17	44,961.			44,961.				0.	
45	CCC CUSTOM SOFTWARE	07/01/21	200DB	3.00	HY	17	28,460.			28,460.				0.	
46	CCC CUSTOM SOFTWARE	07/01/22	200DB	3.00	HY	17	57,872.			57,872.				0.	
50	CCC CUSTOM SOFTWARE	07/01/23	200DB	3.00	HY	17	44,092.		44,092.					0.	
53	CCC CUSTOM SOFTWARE	07/01/24	200DB	5.00	HY	19B	28,659.		28,659.				28,659.	28,659.	
	* OTHER TOTAL OTHER						935,047.		198,066.	208,529.	528,452.	528,452.	28,659.	28,659.	528,452.

428111 04-01-24

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2024 DEPRECIATION AND AMORTIZATION REPORT

OTHER DEPRECIATION

BOOK

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	FURNITURE & FIXTURES														
1	OFFICE CHAIR	11/14/07	200DB	7.00	HY	17	525.				525.	525.		0.	525.
2	FURNITURE	07/01/08	200DB	7.00	HY	17	5,824.				5,824.	5,824.		0.	5,824.
3	FURNITURE	07/01/09	200DB	7.00	HY	17	2,630.				2,630.	2,630.		0.	2,630.
4	FURNITURE	10/04/12	200DB	5.00	HY	17	185.		185.					0.	
5	DESK	07/01/16	200DB	7.00	HY	17	495.				495.	66.		0.	66.
	* OTHER TOTAL FURNITURE & FIXTURES						9,659.		185.	0.	9,474.	9,045.	0.	0.	9,045.
	MACHINERY & EQUIPMENT														
6	APPLE MACBOOK	12/28/07	200DB	5.00	HY	17	2,767.				2,767.	2,767.		0.	2,767.
7	COMPUTER EQUIPMENT	07/01/08	200DB	5.00	HY	17	23,331.				23,331.	23,331.		0.	23,331.
8	COMPUTER EQUIPMENT	07/01/09	200DB	5.00	HY	17	2,333.				2,333.	2,333.		0.	2,333.
9	COMPUTER EQUIPMENT	07/01/10	200DB	5.00	HY	17	1,202.				1,202.	1,202.		0.	1,202.
10	DESKTOP PC	08/18/11	200DB	5.00	HY	17	660.				660.	660.		0.	660.
11	SCANNER	09/15/11	200DB	5.00	HY	17	410.				410.	410.		0.	410.
12	COMPUTER EQUIPMENT	07/20/12	200DB	5.00	HY	17	4,937.				4,937.	4,937.		0.	4,937.
13	COMPUTER EQUIPMENT	07/01/14	200DB	5.00	HY	17	7,306.				7,306.			0.	
14	COMPUTER EQUIPMENT	01/01/15	200DB	5.00	HY	17	404.				404.			0.	
15	COMPUTER EQUIPMENT	07/01/16	200DB	5.00	HY	17	800.				800.			0.	

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(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2024 DEPRECIATION AND AMORTIZATION REPORT

OTHER DEPRECIATION

BOOK

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
16	COMPUTER EQUIPMENT	07/01/17	200DB	5.00	HY	17	3,242.		3,242.					0.	
28	COMPUTER EQUIPMENT	04/22/18	200DB	5.00	HY	17	283.			283.				0.	
29	FUJITSU SCANNER	04/23/18	200DB	5.00	HY	17	152.			152.				0.	
30	COMPUTER EQUIPMENT	05/31/18	200DB	5.00	HY	17	840.			840.				0.	
33	COMPUTER EQUIPMENT	03/13/20	200DB	5.00	HY	17	682.			682.				0.	
34	COMPUTER EQUIPMENT	03/15/20	200DB	5.00	HY	17	1,524.			1,524.				0.	
35	COMPUTER EQUIPMENT	03/20/20	200DB	5.00	HY	17	122.			122.				0.	
36	COMPUTER EQUIPMENT	04/09/20	200DB	5.00	HY	17	385.			385.				0.	
37	EQUIPMENT	03/16/20	200DB	5.00	HY	17	295.			295.				0.	
38	EQUIPMENT	03/16/20	200DB	5.00	HY	17	130.			130.				0.	
39	EQUIPMENT	07/22/20	200DB	5.00	HY	17	313.			313.				0.	
40	EQUIPMENT	07/31/20	200DB	5.00	HY	17	220.			220.				0.	
41	HP LAPTOP-IRENE	02/17/21	200DB	5.00	HY	17	600.			600.				0.	
42	DELL I7 DESKTOP-JIM	03/16/21	200DB	5.00	HY	17	1,435.			1,435.				0.	
43	IPHONE 12 128 GB BLACK	09/18/21	200DB	5.00	HY	17	819.			819.				0.	
44	HP PAVILION LAPTOP	12/20/21	200DB	5.00	HY	17	700.			700.				0.	
47	HP SLIM DESKTOP	05/04/22	200DB	5.00	HY	17	420.			420.				0.	
48	SCANNER	07/21/22	200DB	5.00	HY	17	385.			385.				0.	

428111 04-01-24

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2024 DEPRECIATION AND AMORTIZATION REPORT

OTHER DEPRECIATION

BOOK

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
49	COMPUTER EQUIPMENT	09/08/22	200DB	5.00		HY17	387.			387.				0.	
51	ACER DESKTOP COMPUTER	01/15/23	200DB	5.00		HY17	517.		517.					0.	
52	COMPUTER EQUIPMENT	04/26/23	200DB	5.00		HY17	550.		550.					0.	
	* OTHER TOTAL MACHINERY & EQUIPMENT						58,151.		4,309.	9,692.	44,150.	35,640.	0.	0.	35,640.
	* GRAND TOTAL OTHER DEPRECIATION						1,002,857.		202,560.	218,221.	582,076.	573,137.	28,659.	28,659.	573,137.
	CURRENT YEAR ACTIVITY														
	BEGINNING BALANCE						974,198.		173,901.	218,221.	582,076.	573,137.			573,137.
	ACQUISITIONS						28,659.		28,659.	0.	0.	0.			0.
	DISPOSITIONS/RETIRED						0.		0.	0.	0.	0.			0.
	ENDING BALANCE						1,002,857.		202,560.	218,221.	582,076.	573,137.			573,137.

428111 04-01-24

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

CARRUTH COMPLIANCE CONSULTING, INC.

-*0084

FORM 1120S	OTHER INCOME	STATEMENT 1
DESCRIPTION		AMOUNT
WASHINGTON TAX REFUND - BASED ON INCOME		124.
TOTAL TO FORM 1120S, PAGE 1, LINE 5		124.

FORM 1120S	TAXES AND LICENSES	STATEMENT 2
DESCRIPTION		AMOUNT
LICENSES AND PERMITS		170.
OREGON EXCISE TAX		150.
PAYROLL TAXES		47,009.
WA B & O TAX		2,475.
OREGON TAXES - BASED ON INCOME		7,817.
TOTAL TO FORM 1120S, PAGE 1, LINE 12		57,621.

FORM 1120S	OTHER DEDUCTIONS	STATEMENT 3
DESCRIPTION		AMOUNT
ACCOUNTING		6,039.
AUTOMOBILE EXPENSE		106.
BANK CHARGES		1,104.
COMMUNICATION		30,170.
DUES AND SUBSCRIPTIONS		6,677.
EQUIPMENT PURCHASES		365.
INSURANCE		39,261.
LEGAL AND PROFESSIONAL MEALS		17,687.
OFFICE EXPENSE		229.
PARKING		1,784.
POSTAGE		222.
REIMBURSEMENTS		10.
SECURITY		546.
SOFTWARE SUBSCRIPTIONS		661.
SUPPLIES		5,491.
TRAINING AND EDUCATION		2,563.
TRAVEL		3,667.
TOTAL TO FORM 1120S, PAGE 1, LINE 20		4,740.
		121,322.

CARRUTH COMPLIANCE CONSULTING, INC.

-*0084

SCHEDULE K	INTEREST INCOME	STATEMENT 4
DESCRIPTION		AMOUNT
BANK OF AMERICA		817.
WASHINGTON DEPARTMENT OF REVENUE		6.
TOTAL TO SCHEDULE K, LINE 4		823.

SCHEDULE K	CASH CHARITABLE CONTRIBUTIONS			STATEMENT 5
DESCRIPTION	NO LIMIT	50%, 60% OR 100% LIMIT	30% LIMIT	20% LIMIT
CHARITABLE CONTRIBUTION		103.		
TOTALS TO SCHEDULE K, LINE 12A		103.		

SCHEDULE K	NONDEDUCTIBLE EXPENSES	STATEMENT 6
DESCRIPTION		AMOUNT
PENALTY		51.
EXCLUDED MEALS EXPENSES		228.
TOTAL TO SCHEDULE K, LINE 16C		279.

FORM 1120S		DISTRIBUTIONS		STATEMENT 7	
DESCRIPTION	DATE ACQUIRED	DATE DISTRIBUTED	COST	AMOUNT	
SHAREHOLDER DISTRIBUTIONS			0.	110.	
TOTAL INCLUDED IN FORM 1120S, PAGE 3, LINE 16D			0.	110.	

CARRUTH COMPLIANCE CONSULTING, INC.

-*0084

SCHEDULE K	OTHER ITEMS, LINE 17D	STATEMENT 8
DESCRIPTION		AMOUNT
AGGREGATE BUSINESS ACTIVITY GROSS INCOME OR GAIN		790,555.
AGGREGATE BUSINESS ACTIVITY DEDUCTIONS		718,761.
SECTION 199A - ORDINARY INCOME (LOSS)		71,794.
SECTION 199A - SECTION 179 DEDUCTION		28,659.
SECTION 199A - W-2 WAGES		510,345.
SECTION 199A - UNADJUSTED BASIS OF ASSETS		422,295.

SCHEDULE L	OTHER CURRENT ASSETS	STATEMENT 9
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
PAYROLL REFUNDS		128.
TOTAL TO SCHEDULE L, LINE 6		128.

SCHEDULE L	OTHER CURRENT LIABILITIES	STATEMENT 10
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
ACCRUED EXPENSES		16,484.
ADVANCED BILLINGS	339,630.	358,784.
CREDIT CARDS PAYABLE	2,461.	4,073.
PAYROLL RELATED LIABILITIES	21,106.	10,939.
TOTAL TO SCHEDULE L, LINE 18	363,197.	390,280.

SCHEDULE L	ANALYSIS OF TOTAL RETAINED EARNINGS PER BOOKS	STATEMENT 11
DESCRIPTION		AMOUNT
BALANCE AT BEGINNING OF YEAR		-13,514.
NET INCOME PER BOOKS		43,576.
DISTRIBUTIONS		-110.
OTHER INCREASES (DECREASES)		
BALANCE AT END OF YEAR - SCHEDULE L, LINE 24, COLUMN (D)		29,952.

CARRUTH COMPLIANCE CONSULTING, INC.

-*0084

SCHEDULE M-1	EXPENSES RECORDED ON BOOKS THIS YEAR NOT INCLUDED ON SCHEDULE K	STATEMENT 12
DESCRIPTION		AMOUNT
PENALTY		51.
TOTAL TO SCHEDULE M-1, LINE 3		51.

SCHEDULE M-2	ACCUMULATED ADJUSTMENTS ACCOUNT - OTHER ADDITIONS	STATEMENT 13
DESCRIPTION		AMOUNT
PORTFOLIO INTEREST INCOME		823.
TOTAL TO SCHEDULE M-2, LINE 3 - COLUMN (A)		823.

SCHEDULE M-2	ACCUMULATED ADJUSTMENTS ACCOUNT- OTHER REDUCTIONS	STATEMENT 14
DESCRIPTION		AMOUNT
CHARITABLE CONTRIBUTIONS		103.
SECTION 179 EXPENSE DEDUCTION		28,659.
NONDEDUCTIBLE EXPENSES		279.
TOTAL TO SCHEDULE M-2, LINE 5 - COLUMN (A)		29,041.

2024 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - CARRUTH COMPLIANCE CONSULTING, INC.

Asset No.	Description	Date Acquired			Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
17	SOFTWARE	07	01	08	200DB	3.00	17	97,501.			97,501.	97,501.		0.
18	SOFTWARE	07	01	09	200DB	3.00	17	129,444.			129,444.	129,444.		0.
19	SOFTWARE	01	01	10	200DB	3.00	17	92,862.			92,862.	92,862.		0.
20	SOFTWARE	12	30	11	200DB	3.00	17	52,754.			52,754.	52,754.		0.
21	SOFTWARE	07	01	12	200DB	3.00	17	52,833.			52,833.	52,833.		0.
22	SOFTWARE	07	09	13	200DB	3.00	17	48,079.			48,079.	48,079.		0.
23	SOFTWARE	07	01	14	200DB	3.00	17	54,979.			54,979.	54,979.		0.
24	SOFTWARE	07	01	15	200DB	3.00	17	52,805.		52,805.				0.
25	CCC CUSTOM SOFTWARE	07	01	16	200DB	3.00	17	28,328.		28,328.				0.
26	CCC CUSTOM SOFTWARE	07	01	17	200DB	3.00	17	44,182.		44,182.				0.
27	CCC CUSTOM SOFTWARE	07	01	18	200DB	3.00	17	20,414.		20,414.				0.
31	CCC CUSTOM SOFTWARE	07	01	19	200DB	3.00	17	56,822.		56,822.				0.
32	CCC CUSTOM SOFTWARE	07	01	20	200DB	3.00	17	44,961.		44,961.				0.
45	CCC CUSTOM SOFTWARE	07	01	21	200DB	3.00	17	28,460.		28,460.				0.
46	CCC CUSTOM SOFTWARE	07	01	22	200DB	3.00	17	57,872.		57,872.				0.
50	CCC CUSTOM SOFTWARE	07	01	23	200DB	3.00	17	44,092.		44,092.				0.
53	CCC CUSTOM SOFTWARE	07	01	24	200DB	5.00	19B	28,659.		28,659.			28,659.	28,659.
	* OTHER TOTAL OTHER							935,047.		406,595.	528,452.	528,452.	28,659.	28,659.

2024 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - CARRUTH COMPLIANCE CONSULTING, INC.

Asset No.	Description	Date Acquired			Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
	FURNITURE & FIXTURES													
1	OFFICE CHAIR	11	14	07	200DB	7.00	17	525.			525.	525.		0.
2	FURNITURE	07	01	08	200DB	7.00	17	5,824.			5,824.	5,824.		0.
3	FURNITURE	07	01	09	200DB	7.00	17	2,630.			2,630.	2,630.		0.
4	FURNITURE	10	04	12	200DB	5.00	17	185.		185.				0.
5	DESK	07	01	16	200DB	7.00	17	495.		495.				0.
	* OTHER TOTAL FURNITURE & FIXTURE							9,659.		680.	8,979.	8,979.		0.
	MACHINERY & EQUIPMENT													
6	APPLE MACBOOK	12	28	07	200DB	5.00	17	2,767.			2,767.	2,767.		0.
7	COMPUTER EQUIPMENT	07	01	08	200DB	5.00	17	23,331.			23,331.	23,331.		0.
8	COMPUTER EQUIPMENT	07	01	09	200DB	5.00	17	2,333.			2,333.	2,333.		0.
9	COMPUTER EQUIPMENT	07	01	10	200DB	5.00	17	1,202.			1,202.	1,202.		0.
10	DESKTOP PC	08	18	11	200DB	5.00	17	660.			660.	660.		0.
11	SCANNER	09	15	11	200DB	5.00	17	410.			410.	410.		0.
12	COMPUTER EQUIPMENT	07	20	12	200DB	5.00	17	4,937.			4,937.	4,937.		0.
13	COMPUTER EQUIPMENT	07	01	14	200DB	5.00	17	7,306.		7,306.				0.
14	COMPUTER EQUIPMENT	01	01	15	200DB	5.00	17	404.		404.				0.
15	COMPUTER EQUIPMENT	07	01	16	200DB	5.00	17	800.		800.				0.

2024 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - CARRUTH COMPLIANCE CONSULTING, INC.

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
16	COMPUTER EQUIPMENT	070117	200DB	5.00	17	3,242.		3,242.				0.
28	COMPUTER EQUIPMENT	042218	200DB	5.00	17	283.		283.				0.
29	FUJITSU SCANNER	042318	200DB	5.00	17	152.		152.				0.
30	COMPUTER EQUIPMENT	053118	200DB	5.00	17	840.		840.				0.
33	COMPUTER EQUIPMENT	031320	200DB	5.00	17	682.		682.				0.
34	COMPUTER EQUIPMENT	031520	200DB	5.00	17	1,524.		1,524.				0.
35	COMPUTER EQUIPMENT	032020	200DB	5.00	17	122.		122.				0.
36	COMPUTER EQUIPMENT	040920	200DB	5.00	17	385.		385.				0.
37	EQUIPMENT	031620	200DB	5.00	17	295.		295.				0.
38	EQUIPMENT	031620	200DB	5.00	17	130.		130.				0.
39	EQUIPMENT	072220	200DB	5.00	17	313.		313.				0.
40	EQUIPMENT	073120	200DB	5.00	17	220.		220.				0.
41	HP LAPTOP-IRENE	021721	200DB	5.00	17	600.		600.				0.
42	DELL I7 DESKTOP-JIM	031621	200DB	5.00	17	1,435.		1,435.				0.
43	IPHONE 12 128 GB BLACK	091821	200DB	5.00	17	819.		819.				0.
44	HP PAVILION LAPTOP	122021	200DB	5.00	17	700.		700.				0.
47	HP SLIM DESKTOP	050422	200DB	5.00	17	420.		420.				0.
48	SCANER	072122	200DB	5.00	17	385.		385.				0.

2025 DEPRECIATION AND AMORTIZATION REPORT

- NEXT YEAR FEDERAL - CARRUTH COMPLIANCE CONSULTING, INC.

Asset No.	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
17	SOFTWARE	070108	200DB	3.00	97,501.		97,501.	97,501.	0.
18	SOFTWARE	070109	200DB	3.00	129,444.		129,444.	129,444.	0.
19	SOFTWARE	010110	200DB	3.00	92,862.		92,862.	92,862.	0.
20	SOFTWARE	123011	200DB	3.00	52,754.		52,754.	52,754.	0.
21	SOFTWARE	070112	200DB	3.00	52,833.		52,833.	52,833.	0.
22	SOFTWARE	070913	200DB	3.00	48,079.		48,079.	48,079.	0.
23	SOFTWARE	070114	200DB	3.00	54,979.		54,979.	54,979.	0.
24	SOFTWARE	070115	200DB	3.00	52,805.	52,805.			0.
25	CCC CUSTOM SOFTWARE	070116	200DB	3.00	28,328.	28,328.			0.
26	CCC CUSTOM SOFTWARE	070117	200DB	3.00	44,182.	44,182.			0.
27	CCC CUSTOM SOFTWARE	070118	200DB	3.00	20,414.	20,414.			0.

(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction, GO Zone

2025 DEPRECIATION AND AMORTIZATION REPORT

- NEXT YEAR FEDERAL - CARRUTH COMPLIANCE CONSULTING, INC.

Asset No.	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
31	CCC CUSTOM SOFTWARE	070119	200DB	3.00	56,822.	56,822.			0.
32	CCC CUSTOM SOFTWARE	070120	200DB	3.00	44,961.	44,961.			0.
45	CCC CUSTOM SOFTWARE	070121	200DB	3.00	28,460.	28,460.			0.
46	CCC CUSTOM SOFTWARE	070122	200DB	3.00	57,872.	57,872.			0.
50	CCC CUSTOM SOFTWARE	070123	200DB	3.00	44,092.	44,092.			0.
53	CCC CUSTOM SOFTWARE	070124	200DB	5.00	28,659.	28,659.			0.
	AMT DEPRECIATION		200DB	5.00					
	* OTHER TOTAL OTHER				935,047.	406595.	528,452.	528,452.	0.
	FURNITURE & FIXTURES								
1	OFFICE CHAIR	111407	200DB	7.00	525.		525.	525.	0.
2	FURNITURE	070108	200DB	7.00	5,824.		5,824.	5,824.	0.
3	FURNITURE	070109	200DB	7.00	2,630.		2,630.	2,630.	0.

(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction, GO Zone

2025 DEPRECIATION AND AMORTIZATION REPORT

- NEXT YEAR FEDERAL - CARRUTH COMPLIANCE CONSULTING, INC.

Asset No.	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
4	FURNITURE	100412	200DB	5.00	185.	185.			0.
5	DESK	070116	200DB	7.00	495.	495.			0.
	* OTHER TOTAL FURNITURE & FIXTURES				9,659.	680.	8,979.	8,979.	0.
	MACHINERY & EQUIPMENT								
6	APPLE MACBOOK	122807	200DB	5.00	2,767.		2,767.	2,767.	0.
7	COMPUTER EQUIPMENT	070108	200DB	5.00	23,331.		23,331.	23,331.	0.
8	COMPUTER EQUIPMENT	070109	200DB	5.00	2,333.		2,333.	2,333.	0.
9	COMPUTER EQUIPMENT	070110	200DB	5.00	1,202.		1,202.	1,202.	0.
10	DESKTOP PC	081811	200DB	5.00	660.		660.	660.	0.
11	SCANNER	091511	200DB	5.00	410.		410.	410.	0.
12	COMPUTER EQUIPMENT	072012	200DB	5.00	4,937.		4,937.	4,937.	0.

(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction, GO Zone

2025 DEPRECIATION AND AMORTIZATION REPORT

- NEXT YEAR FEDERAL - CARRUTH COMPLIANCE CONSULTING, INC.

Asset No.	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
13	COMPUTER EQUIPMENT	070114	200DB	5.00	7,306.	7,306.			0.
14	COMPUTER EQUIPMENT	010115	200DB	5.00	404.	404.			0.
15	COMPUTER EQUIPMENT	070116	200DB	5.00	800.	800.			0.
16	COMPUTER EQUIPMENT	070117	200DB	5.00	3,242.	3,242.			0.
28	COMPUTER EQUIPMENT	042218	200DB	5.00	283.	283.			0.
29	FUJITSU SCANNER	042318	200DB	5.00	152.	152.			0.
30	COMPUTER EQUIPMENT	053118	200DB	5.00	840.	840.			0.
33	COMPUTER EQUIPMENT	031320	200DB	5.00	682.	682.			0.
34	COMPUTER EQUIPMENT	031520	200DB	5.00	1,524.	1,524.			0.
35	COMPUTER EQUIPMENT	032020	200DB	5.00	122.	122.			0.
36	COMPUTER EQUIPMENT	040920	200DB	5.00	385.	385.			0.

(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction, GO Zone

2025 DEPRECIATION AND AMORTIZATION REPORT

- NEXT YEAR FEDERAL - CARRUTH COMPLIANCE CONSULTING, INC.

Asset No.	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
37	EQUIPMENT	031620	200DB	5.00	295.	295.			0.
38	EQUIPMENT	031620	200DB	5.00	130.	130.			0.
39	EQUIPMENT	072220	200DB	5.00	313.	313.			0.
40	EQUIPMENT	073120	200DB	5.00	220.	220.			0.
41	HP LAPTOP-IRENE	021721	200DB	5.00	600.	600.			0.
42	DELL I7 DESKTOP-JIM	031621	200DB	5.00	1,435.	1,435.			0.
43	IPHONE 12 128 GB BLACK	091821	200DB	5.00	819.	819.			0.
44	HP PAVILION LAPTOP	122021	200DB	5.00	700.	700.			0.
47	HP SLIM DESKTOP	050422	200DB	5.00	420.	420.			0.
48	SCANNER	072122	200DB	5.00	385.	385.			0.
49	COMPUTER EQUIPMENT	090822	200DB	5.00	387.	387.			0.

(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction, GO Zone

2025 DEPRECIATION AND AMORTIZATION REPORT

- NEXT YEAR FEDERAL - CARRUTH COMPLIANCE CONSULTING, INC.

Asset No.	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
51	ACER DESKTOP COMPUTER	011523	200DB	5.00	517.	517.			0.
52	COMPUTER EQUIPMENT	042623	200DB	5.00	550.	550.			0.
	* OTHER TOTAL MACHINERY & EQUIPMENT				58,151.	22,511.	35,640.	35,640.	0.
	* GRAND TOTAL OTHER DEPRECIATION				1002857.	429786.	573,071.	573,071.	0.
	AMT DEPRECIATION				28,659.		0.	0.	0.

(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction, GO Zone

Schedule K-1
(Form 1120-S)

Department of the Treasury
Internal Revenue Service

For calendar year 2024, or tax
year beginning _____
ending _____

2024

☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0123

Shareholder's Share of Income, Deductions,
Credits, etc. See separate instructions.

Part I Information About the Corporation		Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items	
A Corporation's employer identification number **-***0084		1 Ordinary business income (loss) 36,615.	13 Credits
B Corporation's name, address, city, state, and ZIP code CARRUTH COMPLIANCE CONSULTING, INC. 6975 SW SANDBURG RD STE 320 TIGARD, OR 97223		2 Net rental real estate inc (loss)	
C IRS Center where corporation filed return E-FILE		3 Other net rental income (loss)	
D Corporation's total number of shares Beginning of tax year _____ End of tax year _____		4 Interest income 420.	
Part II Information About the Shareholder		5a Ordinary dividends	
E Shareholder's identifying number ***-**-9418		5b Qualified dividends	14 Schedule K-3 is attached if checked <input type="checkbox"/>
F1 Shareholder's name, address, city, state, and ZIP code JAMES H. CARRUTH 10555 SW LADY MARION DR TIGARD, OR 97224		6 Royalties	15 Alternative min tax (AMT) items
F2 If the shareholder is a disregarded entity, a trust, an estate, or a nominee or similar person, enter the individual or entity responsible for reporting: TIN _____ Name _____		7 Net short-term capital gain (loss)	
F3 What type of entity is this shareholder? <u>INDIVIDUAL</u>		8a Net long-term capital gain (loss)	
G Current year allocation percentage ... <u>51.000000</u> %		8b Collectibles (28%) gain (loss)	
H Shareholder's number of shares Beginning of tax year _____ End of tax year _____		8c Unrecaptured sec 1250 gain	
I Loans from shareholder Beginning of tax year \$ _____ End of tax year \$ _____		9 Net section 1231 gain (loss)	16 Items affecting shareholder basis C* 142.
For IRS Use Only		10 Other income (loss)	D* 56.
			17 Other information A 420.
		11 Section 179 deduction 14,616.	V * STMT
		12 Other deductions 53.	AC * STMT
			AJ * STMT
		18 <input type="checkbox"/> More than one activity for at-risk purposes*	
		19 <input type="checkbox"/> More than one activity for passive activity purposes*	
*See attached statement for additional information.			

CARRUTH COMPLIANCE CONSULTING, INC.

-*0084

SCHEDULE K-1 NONDEDUCTIBLE EXPENSES, BOX 16, CODE C

DESCRIPTION	AMOUNT	SHAREHOLDER FILING INSTRUCTIONS
EXCLUDED MEALS EXPENSES	116.	SEE SHAREHOLDERS INSTRUCTIONS
PENALTY	26.	
TOTAL	142.	

SCHEDULE K-1 DISTRIBUTIONS
BOX 16, CODE D

DESCRIPTION	DATE	AMOUNT	FILING INSTRUCTIONS
SHAREHOLDER DISTRIBUTIONS		56.	
TOTAL		56.	

SCHEDULE K-1 SECTION 199A ADDITIONAL INFORMATION

THE SECTION 199A AMOUNTS TO BE USED IN THE CALCULATION OF THE QUALIFIED BUSINESS INCOME DEDUCTION ON YOUR 1040/1041 RETURN ARE REPORTED ON LINE 17, UNDER CODE V. PLEASE CONSULT YOUR TAX ADVISOR REGARDING THE CALCULATION OF QUALIFIED BUSINESS INCOME DEDUCTION, INCLUDING THE POSSIBLE AGGREGATIONS AND LIMITATIONS THAT MAY APPLY AND THE FILING OF THE 1.199A-4(C)(2)(I) ANNUAL DISCLOSURE STATEMENT.

CARRUTH COMPLIANCE CONSULTING, INC.

-*0084

SCHEDULE K-1

SECTION 199A ITEMS, BOX 17
CODE V

DESCRIPTION

AMOUNT

TRADE OR BUSINESS

X - SSTB

ORDINARY INCOME(LOSS)

36,615.

SECTION 179 DEDUCTION

14,616.

W-2 WAGES

260,276.

UNADJUSTED BASIS

215,370.

SCHEDULE K-1 GROSS RECEIPTS FOR SECTION 448(C), BOX 17, CODE AC

DESCRIPTION

AMOUNT

GROSS RECEIPTS - CURRENT YEAR

403,540.

SCHEDULE K-1

SCHEDULE K-3 NOTIFICATION

THE SCHEDULE K-3 HAS NOT BEEN PREPARED FOR YOU. YOU WILL NOT
RECEIVE A COPY OF THE SCHEDULE UNLESS YOU REQUEST ONE.

SCHEDULE K-1 EXCESS BUSINESS LOSS LIMITATION, BOX 17, CODE AJ

DESCRIPTION

AMOUNT

SHAREHOLDER FILING INSTRUCTIONS

AGGREGATE BUSINESS ACTIVITY

GROSS INCOME OR GAIN

403,183. SEE IRS SCH. K-1 INSTRUCTIONS

AGGREGATE BUSINESS ACTIVITY

DEDUCTIONS

366,568. SEE IRS SCH. K-1 INSTRUCTIONS

Schedule K-1
(Form 1120-S)Department of the Treasury
Internal Revenue Service**2024**For calendar year 2024, or tax
year beginning _____
ending _____☐ Final K-1 ☐ Amended K-1

OMB No. 1545-0123

Shareholder's Share of Income, Deductions, Credits, etc. See separate instructions.

Part I Information About the Corporation		Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items	
A Corporation's employer identification number **-***0084		1 Ordinary business income (loss) 35,179.	13 Credits
B Corporation's name, address, city, state, and ZIP code CARRUTH COMPLIANCE CONSULTING, INC. 6975 SW SANDBURG RD STE 320 TIGARD, OR 97223		2 Net rental real estate inc (loss)	
C IRS Center where corporation filed return E-FILE		3 Other net rental income (loss)	
D Corporation's total number of shares Beginning of tax year _____ End of tax year _____		4 Interest income 403.	
Part II Information About the Shareholder		5a Ordinary dividends	
E Shareholder's identifying number ***-**-5288		5b Qualified dividends	14 Schedule K-3 is attached if checked <input type="checkbox"/>
F1 Shareholder's name, address, city, state, and ZIP code JAMES KELLEHER KIMBERLY KELLEHER 16535 SW GREENLAND DR TIGARD, OR 97224		6 Royalties	15 Alternative min tax (AMT) items
F2 If the shareholder is a disregarded entity, a trust, an estate, or a nominee or similar person, enter the individual or entity responsible for reporting: TIN _____ Name _____		7 Net short-term capital gain (loss)	
F3 What type of entity is this shareholder? <u>INDIVIDUAL</u>		8a Net long-term capital gain (loss)	
G Current year allocation percentage ... <u>49.000000</u> %		8b Collectibles (28%) gain (loss)	
H Shareholder's number of shares Beginning of tax year _____ End of tax year _____		8c Unrecaptured sec 1250 gain	
I Loans from shareholder Beginning of tax year _____ \$ _____ End of tax year _____ \$ _____		9 Net section 1231 gain (loss)	16 Items affecting shareholder basis C* 137.
For IRS Use Only		10 Other income (loss)	D* 54.
			17 Other information A 403.
		11 Section 179 deduction 14,043.	V* STMT
	12 Other deductions 50.	AC* STMT	
		AJ* STMT	
	18 <input type="checkbox"/> More than one activity for at-risk purposes*		
	19 <input type="checkbox"/> More than one activity for passive activity purposes*		

*See attached statement for additional information.

CARRUTH COMPLIANCE CONSULTING, INC.

-*0084

SCHEDULE K-1 NONDEDUCTIBLE EXPENSES, BOX 16, CODE C

DESCRIPTION	AMOUNT	SHAREHOLDER FILING INSTRUCTIONS
EXCLUDED MEALS EXPENSES	112.	SEE SHAREHOLDERS INSTRUCTIONS
PENALTY	25.	
TOTAL	137.	

SCHEDULE K-1 DISTRIBUTIONS
BOX 16, CODE D

DESCRIPTION	DATE	AMOUNT	FILING INSTRUCTIONS
SHAREHOLDER DISTRIBUTIONS		54.	
TOTAL		54.	

SCHEDULE K-1 SECTION 199A ADDITIONAL INFORMATION

THE SECTION 199A AMOUNTS TO BE USED IN THE CALCULATION OF THE QUALIFIED BUSINESS INCOME DEDUCTION ON YOUR 1040/1041 RETURN ARE REPORTED ON LINE 17, UNDER CODE V. PLEASE CONSULT YOUR TAX ADVISOR REGARDING THE CALCULATION OF QUALIFIED BUSINESS INCOME DEDUCTION, INCLUDING THE POSSIBLE AGGREGATIONS AND LIMITATIONS THAT MAY APPLY AND THE FILING OF THE 1.199A-4(C)(2)(I) ANNUAL DISCLOSURE STATEMENT.

CARRUTH COMPLIANCE CONSULTING, INC.

-*0084

SCHEDULE K-1

SECTION 199A ITEMS, BOX 17
CODE V

DESCRIPTION

AMOUNT

TRADE OR BUSINESS

X - SSTB

ORDINARY INCOME(LOSS)
SECTION 179 DEDUCTION
W-2 WAGES
UNADJUSTED BASIS

35,179.
14,043.
250,069.
206,925.

SCHEDULE K-1 GROSS RECEIPTS FOR SECTION 448(C), BOX 17, CODE AC

DESCRIPTION

AMOUNT

GROSS RECEIPTS - CURRENT YEAR

387,714.

SCHEDULE K-1

SCHEDULE K-3 NOTIFICATION

THE SCHEDULE K-3 HAS NOT BEEN PREPARED FOR YOU. YOU WILL NOT
RECEIVE A COPY OF THE SCHEDULE UNLESS YOU REQUEST ONE.

SCHEDULE K-1 EXCESS BUSINESS LOSS LIMITATION, BOX 17, CODE AJ

DESCRIPTION

AMOUNT

SHAREHOLDER FILING INSTRUCTIONS

AGGREGATE BUSINESS ACTIVITY
GROSS INCOME OR GAIN
AGGREGATE BUSINESS ACTIVITY
DEDUCTIONS

387,372. SEE IRS SCH. K-1 INSTRUCTIONS
352,193. SEE IRS SCH. K-1 INSTRUCTIONS

Form OR-20-V
Oregon Corporation Tax Payment Voucher

Oregon Department of Revenue

Page 1 of 1 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Tax year beginning (MM/DD/YYYY)

Tax year ending (MM/DD/YYYY)

01/01/2024

12/31/2024

Corporation legal name of filer on tax return

CARRUTH COMPLIANCE CONSULTING, INC.

Federal employer identification number (FEIN)

**** - ***0084**

Corporation current address

6975 SW SANDBURG RD STE 320

City

State

ZIP code

TIGARD**OR****97223**

Contact first name

Initial

JAMES

Contact last name

KELLEHER

Contact phone

503-598-0461**Want to make your payment online?** Find options at www.oregon.gov/dor.

Use this voucher only if you're sending a payment separate from a return. Make your check, money order, or cashier's check payable to the Oregon Department of Revenue. Write "Form OR-20-V," the filer name, FEIN, the tax year beginning and ending dates, and a daytime phone on your payment. Don't mail cash. Mail the voucher and payment to:

Oregon Department of Revenue
PO Box 14950
Salem OR 97309-0950

Payment type (check one)☒ Original return or extension☐ Estimated payment☐ Amended return**Enter payment amount**

\$

150.00

150-102-172
(Rev. 05-01-24, ver. 07)
473631 11-21-24

1019 01

2024 Form OR-20-S
Oregon S Corporation Tax Return

Oregon Department of Revenue

Page 1 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

☒ Excise tax☐ Income tax

Fiscal year beginning (MM/DD/YYYY)

Fiscal year ending (MM/DD/YYYY)

See instructions for checkboxes.☐ New name☐ New address☐ OR-FCG-20☐ Extension☐ Form OR-37☐ REIT/RIC☐ Amended☐ Form OR-24☐ Federal Form 8886☐ GILTI included on
federal return☐ Accounting period change☐ Alternative apportionment
request included

Corporation legal name

CARRUTH COMPLIANCE CONSULTING, INC.

Federal employer identification number (FEIN)

**** - ***0084**

Doing business as (DBA) or assumed business name (ABN)

Attn: or c/o, first name

Initial

Attn: or c/o, last name

JAMES**KELLEHER**

Corporation current address

6975 SW SANDBURG RD STE 320

City

State

ZIP code

TIGARD**OR****97223**

Contact first name

Initial

Contact last name

JAMES**KELLEHER**

Contact phone

503-598-0461

Email

JIM@NCOMPLIANCE.COM*Continued on next page*

2024 Form OR-20-S

Oregon Department of Revenue

Page 2 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Only complete questions A through C if this is your first return, or the answer changed during this tax year.

A. Incorporated in (state) Incorporated on (date) (MM/DD/YYYY)

B. State of commercial domicile C. Date business activity began in Oregon (MM/DD/YYYY) D. NAICS code

E. List the tax years for which federal waivers of the statute of limitations are in effect and dates on which waivers expire

F. List the tax years for which your federal taxable income was changed by an IRS audit or by an amended federal return filed during this tax year

G. If first return, indicate: ☐ New business ☐ Successor to previous business

Previous business name

FEIN

H. If final return, indicate: ☐ Withdrawn ☐ Dissolved ☐ Merged or reorganized

Merged or reorganized corporation name

FEIN

I. ☐ Utility or telecommunications companies (see instructions).

J. Enter ordinary business income or loss from federal Form 1120-S J. 71,794.00

K. Fill in the amount of your total Oregon sales K.

Continued on next page

2024 Form OR-20-S

Oregon Department of Revenue

Page 3 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

S corporations without built-in gains or excess net passive income, fill in your apportionment percentage on line 6 then enter -0- on lines 7, 8, and 10 and go to line 11.

1. Income taxed on federal Form 1120-S from: (a) Built-in gains (see instructions)	1a.		
(b) Excess net passive income (see instructions)	1b.		
Total: Line 1a plus line 1b	Total 1c.		
2. Total additions from Schedule OR-ASC-CORP, Section A, (only if apply to amounts included in line 1, see instructions)	2.		
3. Total subtractions from Schedule OR-ASC-CORP, Section B, (only if apply to amounts included in line 1, see instructions)	3.		
4. S corporation income before net loss deduction (line 1c plus line 2, minus line 3) If income is entirely from Oregon sources, continue. If from both Oregon and other states, see Schedule OR-AP and continue	4.		0.00
5. Net loss from prior years as C corporation (deductible from built-in gain income only) (include schedule, enter as a positive number)	5.		
6. Enter the apportionment percentage from Schedule OR-AP, part 1, line 23. Enter 100.0000 if you don't apportion income	6.	100.0000	%
You must attach Schedule OR-AP to apportion income.			
7. Oregon taxable income (line 4 minus line 5, or from Schedule OR-AP, part 2, line 12)	7.		0.00
Tax			
8. Calculated tax (see instructions)	8.		0.00
9. Schedule OR-FCG-20 adjustment (see instructions, include schedule)	9.		
10. Total calculated tax (line 8 minus line 9)	10.		0.00
11. Minimum tax (see instructions)	11.		150.00
12. Tax (greater of line 10 or line 11)	12.		150.00

Continued on next page

2024 Form OR-20-S

Oregon Department of Revenue

Page 4 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

13. Tax adjustment for installment sales interest (include schedule) 13.

14. Tax before credits (line 12 plus line 13) 14. 150.00

Credits15. Total carryforward credits from Schedule OR-ASC-CORP, Section D
(see instructions) 15.

16. Tax after carryforward credits (line 14 minus line 15) 16. 150.00

17. LIFO benefit recapture addition (see instructions) 17.

Net tax

18. Net tax (line 16 plus line 17, see instructions) 18. 150.00

19. Estimated tax payments from Schedule ES line 8. Include
payments made with extension 19.20. **Tax due.** Is line 18 more than line 19? If so, line 18 minus
line 19 **Tax due** 20. 150.0021. **Overpayment.** Is line 18 less than line 19? If so, line 19 minus
line 18 **Overpayment** 21.

22. Penalty due with this return (see instructions) 22.

23. Interest due with this return (see instructions) 23.

24. Interest on underpayment of estimated tax (include Form OR-37) ... 24.

25. Total penalty and interest (add lines 22 through 24) 25.

26. Total due (line 20 plus line 25) **Total due** 26. 150.00*Continued on next page*

2024 Form OR-20-S

Oregon Department of Revenue

Page 5 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

27. **Refund** available (line 21 minus line 25) **Refund 27.**28. Amount of refund to be credited to your open estimated
tax account 28.29. Net refund (line 27 minus line 28) **Net refund 29.****Schedule SM - Oregon modifications passed through to shareholders**

Federal taxable income passed through to the shareholders is adjusted to the extent that items of income, loss, or deduction of the shareholder are required to be adjusted under the provisions of Oregon Revised Statutes, Chapters 314 and 316. Indicate which federal Schedule K-1 line item each modification is for. Don't use Schedule OR-ASC-CORP codes for this section.

Additions1. Interest on government bonds of other states1.
K-1 line2. Gain or loss on the sale of depreciable property2.
K-1 line

3. Other addition (include schedule)3. SEE STATEMENT 1 7,817.00

4. Total Oregon additions4. 7,817.00

Subtractions5. Interest from U.S. government, such as Series EE and
HH bonds5.
K-1 line6. Gain or loss on the sale of depreciable property6.
K-1 line7. Work opportunity credit wage reductions7.
K-1 line*Continued on next page*

2024 Form OR-20-S

Oregon Department of Revenue

Page 6 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

8. Other subtraction (include schedule) 8. **SEE STATEMENT 2** **124.00**9. Total Oregon subtractions 9. **124.00****Schedule ES - Estimated tax payments, other prepayments, and refundable credits****1. Quarter 1**

Payer name

Payer FEIN

Date paid

1. Amount paid 1.

2. Quarter 2

Payer name

Payer FEIN

Date paid

2. Amount paid 2.

3. Quarter 3

Payer name

Payer FEIN

Date paid

3. Amount paid 3.

Continued on next page

2024 Form OR-20-S

Oregon Department of Revenue

Page 7 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

4. Quarter 4

Payer name

Payer FEIN

Date paid

4. Amount paid 4.

5. Overpayment of another year's tax applied as a credit against this
year's tax 5.6. Payments made with extension or other prepayments for this tax year 6.
Date paid (MM/DD/YYYY)

7. Reserved 7.

8. Total prepayments (carry to line 19 above) 8.

Continued on next page

2024 Form OR-20-S

Oregon Department of Revenue

Page 8 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Under penalty of false swearing, I declare that the information in this return and any enclosures are true, correct, and complete.

Officer signature

X

Date (MM/DD/YYYY)

Officer first name

Initial

Officer last name

JAMES**KELLEHER**

Officer title

TREASURER☐ **Check the box to authorize** the following individual(s) to receive and provide confidential tax information relating to this return.

Preparer signature other than taxpayer

XKIM ALBERT

Date (MM/DD/YYYY)

Phone

Preparer license number

03/04/2025**503-343-6123****7461**

Preparer first name

Initial

Preparer last name

KIM**ALBERT**

Preparer address

5200 S MACADAM AVE STE 450

City

State

ZIP code

PORTLAND**OR****972393836****Mail refund returns and no tax due returns to:**

Refund, PO Box 14777, Salem OR 97309-0960

Mail tax-to-pay returns with payment to:

Oregon Department of Revenue, PO Box 14790, Salem OR 97309-0470

Do not include a payment voucher with your return. Include a complete copy of your federal Form 1120-S and schedules, including all federal K-1s or K-1 summary (see instructions).

CARRUTH COMPLIANCE CONSULTING, INC.

-*0084

FORM OR-20-S

OTHER ADDITIONS

STATEMENT 1

DESCRIPTION

AMOUNT

STATES TAXES - BASED ON INCOME

7,817.

TOTAL TO FORM OR-20-S, SCHEDULE SM, LINE 3

7,817.

FORM OR-20-S

OTHER SUBTRACTIONS

STATEMENT 2

DESCRIPTION

AMOUNT

STATE TAX REFUND(S) BASED ON INCOME

124.

TOTAL TO FORM OR-20-S, SCHEDULE SM, LINE 8

124.

CLIENT COPY

2024 Schedule OR-K-1Page 1 of 1, 150-101-002
(Rev. 08-28-24, ver. 01)

Oregon Department of Revenue

Office use only

Distributive Share of Income, Deductions, Credits, etc.

For owners of pass-through entities

<input type="checkbox"/> Final OR-K-1	<input type="checkbox"/> Amended OR-K-1	For calendar year 2024 or fiscal year	Beginning 01/01/2024	Ending 12/31/2024
---------------------------------------	---	--	--------------------------------	-----------------------------

Part I - Pass-through entity (PTE) information

Federal employer identification number ** - ***0084	PTE name CARRUTH COMPLIANCE CONSULTING, INC.	Business code number 541600
Address 6975 SW SANDBURG RD STE 320	City TIGARD	State OR
		ZIP code 97223

Part II - Owner information

Social Security number *** - ** - 9418	Owner's first name JAMES	Initial H	Last name CARRUTH
<input type="checkbox"/> General partner or LLC member manager <input checked="" type="checkbox"/> Shareholder <input type="checkbox"/> Limited partner or other LLC member <input type="checkbox"/> Beneficiary			
Address 10555 SW LADY MARION DR			
City TIGARD			
State OR			
ZIP code 97224			
Oregon resident? If no, state of legal residence		Check the appropriate box	
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Form OR-OC <input type="checkbox"/> Form OR-19 <input type="checkbox"/> Form OR-19-AF <input type="checkbox"/> Not required	
		Owner's share of profit & loss/stock ownership	
		Beginning End	
		51.0000 % 51.0000 %	

Part III - Distributive share items

Apportionment percentage	100.0000 %	(a) Federal column	(b) Oregon column
Income (losses)			
1. Ordinary business income (loss)	1.	36,615.00	
2. Net rental real estate income (loss)	2.		
3. Other net rental income (loss)	3.		
4. Guaranteed payments to partners	4.		
5. Interest income	5.	420.00	
6. Ordinary/qualified dividends	6.		
7. Royalties	7.		
8. Net short-term capital gain (loss)	8.		
9. Net long-term capital gain (loss)	9.		
10. Net section 1231 gain (loss)	10.		
11. Other income (loss) (include schedule)	11.		
Adjustments			
12. IRC section 179 expense	12.	14,616.00	
13. Other adjustments (include schedule)	13.	53.00	
Oregon additions			
14. Interest on state and local government bonds	14.		
15. Other additions (include schedule)	15.	3,987.00	
Oregon subtractions			
16. U.S. government interest	16.		
17. Depreciation	17.		
18. Other subtractions (include schedule)	18.	63.00	
Oregon credits			
19. Credits (include schedule)	19.		
Payments			
20. PTE owner payment from Form OR-19	20.		
21. Tax paid on Form OR-OC filed on owner's behalf	21.		

CARRUTH COMPLIANCE CONSULTING, INC.

-*0084

SCHEDULE OR-K-1

OTHER SUBTRACTIONS

DESCRIPTION	FEDERAL AMOUNT	OREGON AMOUNT
STATE TAX REFUND(S) BASED ON INCOME	63.	0.
TOTAL TO SCHEDULE OR-K-1, PART III, LINE 18	63.	0.

SCHEDULE OR-K-1

OTHER ADJUSTMENTS

DESCRIPTION	FEDERAL AMOUNT	OREGON AMOUNT
CASH CONTRIBUTIONS (60%)	53.	
TOTAL TO SCHEDULE OR-K-1, PART III, LINE 13	53.	

SCHEDULE OR-K-1

OTHER ADDITIONS

DESCRIPTION	FEDERAL AMOUNT	OREGON AMOUNT
STATES TAXES - BASED ON INCOME	3,987.	0.
TOTAL TO SCHEDULE OR-K-1, PART III, LINE 15	3,987.	0.

2024 Schedule OR-K-1Page 1 of 1, 150-101-002
(Rev. 08-28-24, ver. 01)

Oregon Department of Revenue

Office use only

Distributive Share of Income, Deductions, Credits, etc.

For owners of pass-through entities

<input type="checkbox"/> Final OR-K-1	<input type="checkbox"/> Amended OR-K-1	For calendar year 2024 or fiscal year	Beginning 01/01/2024	Ending 12/31/2024
---------------------------------------	---	--	-------------------------	----------------------

Part I - Pass-through entity (PTE) information

Federal employer identification number **-***0084	PTE name CARRUTH COMPLIANCE CONSULTING, INC.	Business code number 541600
Address 6975 SW SANDBURG RD STE 320	City TIGARD	State OR
		ZIP code 97223

Part II - Owner information

Social Security number ***-**-5288	Owner's first name JAMES	Initial	Last name KELLEHER KIMBERLY KE
<input type="checkbox"/> General partner or LLC member manager	<input checked="" type="checkbox"/> Shareholder	Address 16535 SW GREENLAND DR	
<input type="checkbox"/> Limited partner or other LLC member	<input type="checkbox"/> Beneficiary	City TIGARD	State OR
			ZIP code 97224
Oregon resident? If no, state of legal residence <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Check the appropriate box <input type="checkbox"/> Form OR-OC <input type="checkbox"/> Form OR-19 <input type="checkbox"/> Form OR-19-AF <input type="checkbox"/> Not required		Owner's share of profit & loss/stock ownership Beginning 49.0000 %
			End 49.0000 %

Part III - Distributive share items

Apportionment percentage	100.0000 %	(a) Federal column	(b) Oregon column
Income (losses)			
1. Ordinary business income (loss)	1.	35,179.00	
2. Net rental real estate income (loss)	2.		
3. Other net rental income (loss)	3.		
4. Guaranteed payments to partners	4.		
5. Interest income	5.	403.00	
6. Ordinary/qualified dividends	6.		
7. Royalties	7.		
8. Net short-term capital gain (loss)	8.		
9. Net long-term capital gain (loss)	9.		
10. Net section 1231 gain (loss)	10.		
11. Other income (loss) (include schedule)	11.		
Adjustments			
12. IRC section 179 expense	12.	14,043.00	
13. Other adjustments (include schedule)	13.	50.00	
Oregon additions			
14. Interest on state and local government bonds	14.		
15. Other additions (include schedule)	15.	3,831.00	
Oregon subtractions			
16. U.S. government interest	16.		
17. Depreciation	17.		
18. Other subtractions (include schedule)	18.	61.00	
Oregon credits			
19. Credits (include schedule)	19.		
Payments			
20. PTE owner payment from Form OR-19	20.		
21. Tax paid on Form OR-OC filed on owner's behalf	21.		

CARRUTH COMPLIANCE CONSULTING, INC.

-*0084

SCHEDULE OR-K-1

OTHER SUBTRACTIONS

DESCRIPTION	FEDERAL AMOUNT	OREGON AMOUNT
STATE TAX REFUND(S) BASED ON INCOME	61.	0.
TOTAL TO SCHEDULE OR-K-1, PART III, LINE 18	61.	0.

SCHEDULE OR-K-1

OTHER ADJUSTMENTS

DESCRIPTION	FEDERAL AMOUNT	OREGON AMOUNT
CASH CONTRIBUTIONS (60%)	50.	
TOTAL TO SCHEDULE OR-K-1, PART III, LINE 13	50.	

SCHEDULE OR-K-1

OTHER ADDITIONS

DESCRIPTION	FEDERAL AMOUNT	OREGON AMOUNT
STATES TAXES - BASED ON INCOME	3,831.	0.
TOTAL TO SCHEDULE OR-K-1, PART III, LINE 15	3,831.	0.

Form OR-21-V
Pass-through Entity Elective Tax Payment Voucher

Oregon Department of Revenue

Page 1 of 1 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Tax year beginning (MM/DD/YYYY)

Tax year ending (MM/DD/YYYY)

01/01/2025

12/31/2025

Pass-through entity legal name

CARRUTH COMPLIANCE CONSULTING, INC.

Contact first name

Initial

JAMES

Contact last name

KELLEHER

Federal employer identification number (FEIN)

-*0084

Current address

6975 SW SANDBURG RD STE 320

City

TIGARD

Contact phone

503-598-0461

State

ZIP code

OR

97223

Want to make your payment online? Find options at www.oregon.gov/dor.

Use this voucher only if you are making a payment *without* a return. Make your check, money order, or cashier's check payable to the Oregon Department of Revenue. Write "Form OR-21-V," the filer's name, federal employer identification number (FEIN), the tax year beginning and ending dates, and a daytime phone on your payment. Don't mail cash. Mail the voucher and payment to:

Oregon Department of Revenue
 PO Box 14950
 Salem OR 97309-0950

Payment type (check one)
☐ Original return or extension

☒ Estimated payment

☐ Amended return
Enter payment amount

150-107-172
 (Rev. 04-27-23, ver. 03)
 497911 11-11-24

1019 01

\$

1,640.00

2102000000931260084CARR000000000202512310201019016

Form OR-21-V
Pass-through Entity Elective Tax Payment Voucher

Oregon Department of Revenue

Page 1 of 1 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Tax year beginning (MM/DD/YYYY)

Tax year ending (MM/DD/YYYY)

01/01/2025

12/31/2025

Pass-through entity legal name

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Contact first name

Initial

JAMES

Contact last name

KELLEHER

Federal employer identification number (FEIN)

-*0084

Current address

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City

TIGARD

Contact phone

503-598-0461

State

ZIP code

OR

97223

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Oregon Department of Revenue
 PO Box 14950
 Salem OR 97309-0950

Payment type (check one)
☐ Original return or extension

☒ Estimated payment

☐ Amended return
Enter payment amount

150-107-172
 (Rev. 04-27-23, ver. 03)
 497911 11-11-24

1019 01

\$

1,640.00

2102000000931260084CARR000000000202512310201019016

Form OR-21-V
Pass-through Entity Elective Tax Payment Voucher

Oregon Department of Revenue

Page 1 of 1 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Tax year beginning (MM/DD/YYYY)

Tax year ending (MM/DD/YYYY)

01/01/2025

12/31/2025

Pass-through entity legal name

CARRUTH COMPLIANCE CONSULTING, INC.

Contact first name

Initial

JAMES

Contact last name

KELLEHER

Federal employer identification number (FEIN)

-*0084

Current address

6975 SW SANDBURG RD STE 320

City

TIGARD

Contact phone

503-598-0461

State

ZIP code

OR

97223

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Oregon Department of Revenue
 PO Box 14950
 Salem OR 97309-0950

Payment type (check one)
☐ Original return or extension

☒ Estimated payment

☐ Amended return
Enter payment amount

\$

1,640.00

150-107-172
 (Rev. 04-27-23, ver. 03)
 497911 11-11-24

1019 01

2102000000931260084CARR000000000202512310201019016

Form OR-21-V
Pass-through Entity Elective Tax Payment Voucher

Oregon Department of Revenue

Page 1 of 1 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Tax year beginning (MM/DD/YYYY)

Tax year ending (MM/DD/YYYY)

01/01/2025

12/31/2025

Pass-through entity legal name

CARRUTH COMPLIANCE CONSULTING, INC.

Contact first name

Initial

JAMES

Contact last name

KELLEHER

Federal employer identification number (FEIN)

-*0084

Current address

6975 SW SANDBURG RD STE 320

City

TIGARD

Contact phone

503-598-0461

State

ZIP code

OR

97223

Want to make your payment online? Find options at www.oregon.gov/dor.

Use this voucher only if you are making a payment *without* a return. Make your check, money order, or cashier's check payable to the Oregon Department of Revenue. Write "Form OR-21-V," the filer's name, federal employer identification number (FEIN), the tax year beginning and ending dates, and a daytime phone on your payment. Don't mail cash. Mail the voucher and payment to:

Oregon Department of Revenue
 PO Box 14950
 Salem OR 97309-0950

Payment type (check one)
☐ Original return or extension

☒ Estimated payment

☐ Amended return
Enter payment amount

150-107-172
 (Rev. 04-27-23, ver. 03)
 497911 11-11-24

1019 01

\$

1,640.00

2102000000931260084CARR000000000202512310201019016

2024 Form OR-21
Oregon Pass-through Entity Elective Tax Return

Oregon Department of Revenue

Page 1 of 4 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Tax year beginning (MM/DD/YYYY)

Tax year ending (MM/DD/YYYY)

01/01/2024

12/31/2024

Part A: Pass-through entity (PTE) information

PTE legal name

CARRUTH COMPLIANCE CONSULTING, INC.

Doing business as (DBA) or assumed business name (ABN), if any

Current address

6975 SW SANDBURG RD STE 320

City

TIGARD

State

ZIP code

OR**97223**

Federal employer identification number (FEIN)

Entity type:

**** - ***0084**☐

Partnership

☒

S corporation

Contact first name

Initial

JAMES

Contact last name

KELLEHER

Contact phone

503-598-0461

Email

JIM@NCOMPLIANCE.COM**Part B: Checkboxes**

1. **Election.** The pass-through entity (PTE) **elects** to be liable for and pay the Oregon PTE elective tax (PTE-E tax). By checking this box, I declare: (a) under penalty of false swearing that, as of the date this return is submitted, all members of the PTE elect to be liable for and pay the PTE-E tax or (b) under penalty of perjury that I am an officer, manager, or member of the PTE with the authority to make this election on behalf of all members of the PTE.

1. ☒ Election

2. **Revocation.** The PTE **revokes** a prior election. By checking this box, I declare under penalty of false swearing that the PTE revokes a prior election to be liable for and pay the PTE-E tax, and that the PTE requests a refund of all PTE-E tax payments made by the PTE or by any of its members on the PTE's behalf.

2. ☐ Revocation

3. **Amended.** The PTE is filing this return to make corrections to a prior PTE-E tax return.

3. ☐ Amended

4. **Extension.** The PTE has requested an extension of time to file this return.

4. ☐ Extension*Continued on next page*

1019

150-107-114
(Rev. 08-08-24, ver. 01)

497901 11-05-24

2024 Form OR-21

Oregon Department of Revenue

Page 2 of 4 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Part B, continued**Checkboxes**

5. **Pass through.** The PTE is an upper-tier member of one or more electing PTEs and is filing this return to report the amount of distributive proceeds, addition, and credit that the PTE is passing through to its own members from the lower-tier electing PTE(s).

5. ☐ Pass through**Part C: Distributive proceeds****Income from all sources**

6. Ordinary business income or (loss)	6.	71,794.00
7. Net rental real estate income or (loss)	7.	
8. Other net rental income or (loss)	8.	
9. Guaranteed payments to partners	9.	
10. Interest income	10.	823.00
11. Ordinary dividends	11.	
12. Royalties	12.	
13. Net capital gain or (loss)	13.	
14. Net IRC section 1231 gain or (loss)	14.	
15. Other income or (loss)	15.	
16. Total income from all sources. Add lines 6 through 15	16.	72,617.00

Apportionable income from all sources

17. Non-apportionable income (see instructions)	17.	
18. Total apportionable income. Line 16 minus line 17	18.	72,617.00

Continued on next page

2024 Form OR-21

Oregon Department of Revenue

Page 3 of 4 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Part C, continued**Oregon apportionable income**

19. Enter the apportionment percentage from Schedule OR-21-AP, line 12

You must attach Schedule OR-21-AP to apportion income. If you don't
apportion income, enter 100.0000

19. 100.0000 %

20. **Oregon apportionable income.** Line 18 multiplied by line 19 20. 72,617.00**Oregon distributive proceeds**

21. Oregon allocated income (see instructions) 21.

22. **Total Oregon distributive proceeds.** Line 20 plus line 21 22. 72,617.00**Part D: Tax, payments, penalty, and interest**23. **PTE-E tax.** (see instructions) 23. 6,536.0024. **Total estimated PTE-E tax payments.** Include all estimated payments
made prior to April 15, 2025 24. 7,680.0025. **Net tax.** If line 23 is more than line 24, you have tax to pay. Line 23
minus line 24 25.26. **Overpayment of tax.** If line 23 is less than line 24, you overpaid. Line 24
minus line 23 26. 1,144.00**Penalty and interest**27. **Penalty and interest for paying late** (see instructions) 27.28. **Interest on underpayment of estimated tax** (see instructions) 28.29. **Total penalty and interest due.** Line 27 plus line 28 29.**Part E: Tax to pay or refund**30. **Net tax including penalty and interest.**

Line 25 plus line 29 This is the amount you owe. 30.

31. **Overpayment less penalty and interest.**

Line 26 minus line 29 This is your refund. 31. 1,144.00

Continued on next page

2024 Form OR-21

Oregon Department of Revenue

Page 4 of 4 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

32. Estimated tax

Enter the amount from line 31 you want to apply as an estimated

payment of your 2025 PTE-E tax 32.

33. Net refund.Line 31 minus line 32 **This is your net refund.** 33. 1,144.00**Part F: Signature and date**

By signing this form, I declare that the information in this return and any attachment is true, correct, and complete.

Signature of general partner, officer, manager, or other authorized member

X

First name

Initial

JAMES

Last name

KELLEHER

Title

TREASURER

Date (MM/DD/YYYY)

Preparer signature (if other than taxpayer)

Preparer signature

X **KIM ALBERT**

Preparer license number

Phone

Date (MM/DD/YYYY)

7461**503-343-6123****03/04/2025**

Preparer first name

Initial

KIM

Last name

ALBERT

Current address

5200 S MACADAM AVE STE 450

City

State

ZIP code

PORTLAND**OR****972393836****Filers without internet access only: Mail return with required schedules and any payment to:**

Oregon Department of Revenue

PO Box 14380

Salem OR 97309-5075

1019

150-107-114

(Rev. 08-08-24, ver. 01)

497904 11-06-24

2024 Schedule OR-21-MD
Oregon Pass-through Entity Elective Tax Member Directory

Oregon Department of Revenue

Page 1 of 2 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Pass-through entity legal name

CARRUTH COMPLIANCE CONSULTING, INC.

Federal employer identification number (FEIN)

**** - ***0084****Part A: Member information**

List all members, including current address. Use additional pages as necessary.

1a. PTE member legal name, if member is not an individual

1b. Ownership percentage

51.0000 %

1c. PTE contact first name

1d. Initial 1e. PTE contact last name

1f. Individual member first name

1g. Initial 1h. Individual member last name

JAMES**H CARRUTH**

1i. Member type

1j. Social Security number (SSN), if member is an individual 1k. FEIN, if member is not an individual

☐ Partnership ☐ S corporation***** - ** - 9418**☒ Individual

1l. Current address

10555 SW LADY MARION DR

1m. City

1n. State

1o. ZIP code

TIGARD**OR****97224**

1p. Phone

1q. Form OR-OC (see instructions)

1r. Distributive proceeds 1r. **37,035.00**1s. Addition for tax deducted at federal level 1s. **3,987.00**1t. Credit for PTE-E tax paid 1t. **3,333.00**

Continued on next page

2024 Schedule OR-21-MD

Oregon Department of Revenue

Page 2 of 2 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

2a. PTE member legal name, if member is not an individual

2b. Ownership percentage

49.0000 %

2c. PTE contact first name

2d. Initial 2e. PTE contact last name

2f. Individual member first name

2g. Initial 2h. Individual member last name

JAMES**KELLEHER**

2i. Member type

2j. SSN if member is an individual

2k. FEIN, if member is not an individual

☐ Partnership ☐ S corporation***** - ** - 5288**☒ Individual

2l. Current address

16535 SW GREENLAND DR

2m. City

2n. State

2o. ZIP code

TIGARD**OR****97224**

2p. Phone

2q. Form OR-OC (see instructions)

☐

2r. Distributive proceeds

2r

35,582.00

2s. Addition for tax deducted at federal level

2s.

3,830.00

2t. Credit for PTE-E tax paid

2t.

3,203.00**Part B: Total distributive proceeds, addition, and credit****Total the amounts in fields r, s, and t.** If using more than one page, enter the totals on the **first** page only.

3. Total distributive proceeds (field r)

3.

72,617.00

4. Total addition for tax deducted at federal level (field s)

4.

7,817.00

5. Total credit for PTE-E tax paid (field t)

5.

6,536.00**-Include this schedule when you file Form OR-21-**

2024 Schedule OR-21-K-1
Distributive Share of Proceeds, Addition, and Credit

Oregon Department of Revenue

For members of pass-through entities paying elective tax

Page 1 of 1 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Part A: Pass-through entity (PTE) information☐ Amended

PTE legal name

CARRUTH COMPLIANCE CONSULTING, INC.

Federal employer identification number (FEIN)

**** - ***0084**

Current address

6975 SW SANDBURG RD STE 320

City

TIGARD

State

ZIP code

OR**97223****Part B: Member information**

PTE legal name, if member is not an individual

Individual member first name

JAMES

Initial

H

Individual member last name

CARRUTH

Social Security number (SSN)

FEIN

***** - ** - 9418**

Current address

10555 SW LADY MARION DR

City

TIGARD

State

ZIP code

OR**97224****Part C: Member's distributive share of proceeds, addition, and credit**

Enter the member's share of the following items. Also include amounts passed through to an individual member from any electing lower-tier PTE.

1. Distributive proceeds	1.	37,035.00
2. Addition for tax deducted at federal level	2.	3,987.00
3. Credit for PTE-E tax paid	3.	3,333.00

-Keep this schedule with your tax records. Don't submit with your tax return-

2024 Schedule OR-21-K-1
Distributive Share of Proceeds, Addition, and Credit

Oregon Department of Revenue

For members of pass-through entities paying elective tax

Page 1 of 1 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Part A: Pass-through entity (PTE) information☐ Amended

PTE legal name

CARRUTH COMPLIANCE CONSULTING, INC.

Federal employer identification number (FEIN)

**** - ***0084**

Current address

6975 SW SANDBURG RD STE 320

City

TIGARD

State

ZIP code

OR**97223****Part B: Member information**

PTE legal name, if member is not an individual

Individual member first name

Initial

JAMES

Individual member last name

KELLEHER

Social Security number (SSN)

FEIN

***** - ** - 5288**

Current address

16535 SW GREENLAND DR

City

TIGARD

State

ZIP code

OR**97224****Part C: Member's distributive share of proceeds, addition, and credit**

Enter the member's share of the following items. Also include amounts passed through to an individual member from any electing lower-tier PTE.

1. Distributive proceeds	1.	35,582.00
2. Addition for tax deducted at federal level	2.	3,830.00
3. Credit for PTE-E tax paid	3.	3,203.00

-Keep this schedule with your tax records. Don't submit with your tax return-

Fill in this information to identify the case:Debtor name **Carruth Compliance Consulting, Inc.**United States Bankruptcy Court for the: DISTRICT OF OREGON

Case number (if known) _____

☐ Check if this is an amended filingOfficial Form 202**Declaration Under Penalty of Perjury for Non-Individual Debtors**

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- ☐ *Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- ☐ *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- ☐ *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- ☐ *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- ☐ *Schedule H: Codebtors* (Official Form 206H)
- ☐ *Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- ☐ *Amended Schedule*
- ☒ *Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- ☐ Other document that requires a declaration _____

I declare under penalty of perjury that the foregoing is true and correct.

Executed on **3/31/2025****X /s/ J. Harvey Carruth**_____
Signature of individual signing on behalf of debtor**J. Harvey Carruth**_____
Printed name**President**_____
Position or relationship to debtor

Fill in this information to identify the case:

Debtor name **Carruth Compliance Consulting, Inc.**
 United States Bankruptcy Court for the: **DISTRICT OF OREGON**
 Case number (if known): _____

☐ Check if this is an
 amended filing

Official Form 204
Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders
12/15

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
PenServ Plan Services, Inc. 102 Trade Zone Dr PO Box 3109 West Columbia, SC 29170	Jose Alfaro jose.alfaro@penser v.com	Vendor				\$20,000.00
Oregon Association of School Business Of 707 13th St SE Ste 100 Salem, OR 97301	Jackie Olsen jolsen@oasbo.com	Vendor				\$5,982.00
Comcast Business Services 9602 S 300 W Ste B Sandy, UT 84070-3302	Comcast Business Mobile, Customer Rep. support@xfinitymobile.com	Vendor				\$470.30
Amazon Web Services, Inc 410 Terry Ave North Seattle, WA 98109-5210	Amazon Web Services Team aws-receivables-support@email.amazon.com	Vendor				\$300.00
Google LLC 1600 Amphitheatre Pkwy Mountain View, CA 94043	Google Workspace Team workspacesupport@google.com	Vendor				\$180.00
CitiBank PO Box 790046 Saint Louis, MO 63179-0046	Costco Anywhere Visa Card, Customer Rep. citicards@info6.citi.com	Visa Credit Card				\$163.00

Debtor **Carruth Compliance Consulting, Inc.**
Name

Case number (if known)

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services,	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Faxage c/o EC Data Systems, Inc. 5290 East Yale Circle, STE 200 Denver, CO 80222	Faxage Support support@faxage.com	Vendor				\$125.87
Microsoft Corporation One Microsoft Way Redmond, WA 98052	Microsoft Corporation Customer Service wehelp@microsoft.com	Vendor				\$125.80
ESW Operations, LLC 2028 E Ben White Blvd Suite 240-2650 Austin, TX 78741	FogBugz Customer Success support@fogbugz.com	Vendor				\$100.00
Isomedia, Inc. PO Box 58288 Seattle, WA 98138-1288	Isomedia, Inc. Billing billing@isomedia.com	Vendor				\$57.00
ADT Security Services PO Box 371878 Pittsburgh, PA 15250-7878	ADT Security Services, Customer Rep. adt@t.adt.com	Vendor				\$56.15
Dropbox, Inc. 1800 Owens Street San Francisco, CA 94158	Dropbox, Inc., Support Team billing-support@dropbox.com	Vendor				\$54.00
ShareFile LLC 851 West Cypress Creek Road Fort Lauderdale, FL 33309	ShareFile Customer Service SFAccountsreceivable@progress.com	Vendor				\$52.80
Sierra Springs Water c/o DS Services of America, Inc. 200 Eagles Landing Blvd Lakeland, FL 33810	Sierra Springs Water Customer Care customer@waterservice.com	Vendor				\$40.00
OpenAI, LLC 548 Market Street PMB 97273 San Francisco, CA 94104-5401	OpenAI Account Support ar@openai.com	Vendor				\$20.00

Debtor **Carruth Compliance Consulting, Inc.**

Case number (if known)

Name

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services,	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Intellicom, Inc 575 E Swedesford Road Wayne, PA 19087	Intellicom, Inc., Support Team accounts@innoport.com	Vendor				\$20.00
Slack Technologies, Inc. 500 Howard Street Ste 100 San Francisco, CA 94105	Slack Technologies, Inc. Support feedback@slack.com	Vendor				\$18.00
Loom, Inc. 5214F Diamond Heights Blvd #3391 San Francisco, CA 94131	Loom, Inc. Support Team team@loom.com	Vendor				\$15.00
Consensus Cloud Solutions, Inc. c/o Fax.com 416 W San Ysidro Blvd, L-1958 San Ysidro, CA 92173	Fax.com Support Team support@fax.com	Vendor				\$11.99
Excel Micro c/o Ziff Davis, Inc. PO Box 869 Springfield, PA 19064	Customer Service Relations investor@ziffdavis.com	Vendor				\$5.50

**United States Bankruptcy Court
District of Oregon**

In re **Carruth Compliance Consulting, Inc.**

Debtor(s)

Case No.
Chapter**11**

LIST OF EQUITY SECURITY HOLDERS

Following is the list of the Debtor's equity security holders which is prepared in accordance with rule 1007(a)(3) for filing in this Chapter 11 Case

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
James Harvey and Kayla B. Carruth 10555 SW Lady Marion Dr Tigard, OR 97224	Admin/None	255 Shares	Joint Tenants With Right of Survivorship
James P. and Kimberly P. Kelleher 16535 SW Greenland Dr Tigard, OR 97224	Admin/None	245 Shares	Joint Tenants With Right of Survivorship

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the **President** of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing List of Equity Security Holders and that it is true and correct to the best of my information and belief.

Date **3/31/2025**Signature **/s/ J. Harvey Carruth
J. Harvey Carruth**

*Penalty for making a false statement of concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.*

**United States Bankruptcy Court
District of Oregon**

In re **Carruth Compliance Consulting, Inc.**

Debtor(s)

Case No.

Chapter

11

VERIFICATION OF CREDITOR MATRIX

I, the President of the corporation named as the debtor in this case, hereby verify that the attached list of creditors is true and correct to the best of my knowledge.

Date: **3/31/2025**

/s/ J. Harvey Carruth

J. Harvey Carruth/President

Signer/Title

**United States Bankruptcy Court
District of Oregon**

In re **Carruth Compliance Consulting, Inc.**

Debtor(s)

Case No.

Chapter

11

CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the undersigned counsel for **Carruth Compliance Consulting, Inc.** in the above captioned action, certifies that the following is a (are) corporation(s), other than the debtor or a governmental unit, that directly or indirectly own(s) 10% or more of any class of the corporation's(s') equity interests, or states that there are no entities to report under FRBP 7007.1:

☒ None [*Check if applicable*]

3/31/2025

Date

/s/ Thomas W. Stilley

Thomas W. Stilley

Signature of Attorney or Litigant

Counsel for **Carruth Compliance Consulting, Inc.**

Sussman Shank LLP

1000 SW Broadway

Suite 1400

Portland, OR 97205

503-227-1111

tstilley@sussmanshank.com

**United States Bankruptcy Court
District of Oregon**

In re **Carruth Compliance Consulting, Inc.**

Debtor(s)

Case No.
Chapter

11

STATEMENT REGARDING AUTHORITY TO SIGN AND FILE PETITION

I, **J. Harvey Carruth**, declare under penalty of perjury that I am the **President** of **Carruth Compliance Consulting, Inc.**, and that the following is a true and correct copy of the resolutions adopted by the Board of Directors of said corporation at a special meeting duly called and held on the **31st** day of **March**, 2025.

"Whereas, it is in the best interest of this corporation to file a voluntary petition in the United States Bankruptcy Court pursuant to Chapter 11 of Title 11 of the United States Code;

Be It Therefore Resolved, that **J. Harvey Carruth, President** of this Corporation, is authorized and directed to execute and deliver all documents necessary to perfect the filing of a chapter **11** voluntary bankruptcy case on behalf of the corporation; and

Be It Further Resolved, that **J. Harvey Carruth, President** of this Corporation is authorized and directed to appear in all bankruptcy proceedings on behalf of the corporation, and to otherwise do and perform all acts and deeds and to execute and deliver all necessary documents on behalf of the corporation in connection with such bankruptcy case, and

Be It Further Resolved, that **J. Harvey Carruth, President** of this Corporation is authorized and directed to employ **Thomas W. Stilley**, attorney and the law firm of **Sussman Shank LLP** to represent the corporation in such bankruptcy case."

Date 3/31/2025

Signed /s/ J. Harvey Carruth

J. Harvey Carruth

Resolution of Board of Directors
of
Carruth Compliance Consulting, Inc.

Whereas, it is in the best interest of this corporation to file a voluntary petition in the the United States Bankruptcy Court pursuant to Chapter 11 of Title 11 of the United States Code;

Be It Therefore Resolved, that **J. Harvey Carruth, President** of this Corporation, is authorized and directed to execute and deliver all documents necessary to perfect the filing of a chapter 11 voluntary bankruptcy case on behalf of the corporation; and

Be It Further Resolved, that **J. Harvey Carruth, President** of this Corporation is authorized and directed to appear in all bankruptcy proceedings on behalf of the corporation, and to otherwise do and perform all acts and deeds and to execute and deliver all necessary documents on behalf of the corporation in connection with such bankruptcy case, and

Be It Further Resolved, that **J. Harvey Carruth, President** of this Corporation is authorized and directed to employ **Thomas W. Stilley**, attorney and the law firm of **Sussman Shank LLP** to represent the corporation in such bankruptcy case.

Date 3/31/2025

Signed /s/ J. Harvey Carruth

Date _____

Signed _____